B ↓ Sec

App. F. IX-4

1926-7 Prisons File No. 126-25

Previous References

Rite 12 25-7 (Med.)

Serial Nos. 1-25
29, 31, 36 to 57

Later References

Med 125-25 (26, 27, 28, 30, 31 to 35)
Med 126-28 (58-61/68)
Police Delhi 210 9/26-26
Med 126-25 (71-72)
P-232
Med 126-25 (64, 66-70, 73-75)
Gen 156-31-1-12
Med. 86-35 85.1-3

General and Revenue Secretariat.

Serial Forty-Seven

Part B for April 1927

SUBJECT

Defalcation in the K G J Civil Hospital.

Fourth Class Klw

28/4/27

WD 01264—GPB—40,000—17-12-25

General and Revenue Secretariat

Revd File No. 126 of 1925.

Serial No	
1	Letter No 1542 DA&A dated the 19th May 1926 from the Comptroller to Govt reporting that, for reasons given, he had instructed the Dy Treasury Officer, Kolar, to stop the payment of further advances against Contingent bills presented by the D. Va. O, Kolar Gold Fields, at the Bowring Pet Sub Treasury 1) Put letter forwarding a copy of the Comptroller's letter to the Senior Surgeon and calling for a report on the matter to be laid for orders or other orders. E.C. HWK 21526 21/5/26 2) Submit for perusal. Messrs. will be asked to send a report 28/5/26 Secy) First Member 22/5 3) Apd 28/5 22/5 25/5 26/5

10014 22/5

NOTE—Contn. Sheet

WD 01264—GPB—40,000—17-12-25

General and Revenue Secretariat | Nasik File No. 126 of 192 | 2

Serial No	
2	To The Senior Surgeon No 9456 dt 28.5.1926 Sir for immediate report with the explanation of the Sr. Medical Officer and his opinion a copy of the above letter from the Comptroller
3	Letter No 16 dated the 16th/17th June 1926 from the Senior Surgeon enclosing report stating that there is considerable difference between the amount shown on bills and the Nursing Unit Salary Diary and that recorded in the Hospital, that a fortnightly report should be submitted later, and requesting that the Comptroller's books may be authorised to check the above Contingent bills of the Hospital from April 1926 onwards. Put up 5 Send for orders C.S. 6 The Comptroller + Jt Secretary 4/6/26 be consulted Secy. 7 Please do so Rly 14/6

NOTE—Contn. Sheet

WD 01264—GPB—40,000—17-12-25

General and Revenue Secretariat

File No. 126 of 1925 (3)

Serial No

1038/21/6

8 Bill to Comptroller Sub. for appl accordingly
EB,
20/6/26

Distributed
9 Appd
22/6

10 Reqstr S.S. to
Expedite this final report
22/6

11 Bill issued for Rs
EB,
26/6/26

12 Done + submitted to Govt Secy.
24/6

4 Letter No 48 dated 25-6-26 to the Comptroller to Govt. orally for his opinion on the suggestion made by the Legislative Secretary in the last para of this letter.

5 Letter noting dated 16th 25th June 26 recommending issue to Subsidiary Treasuries as per Rules

13 Issued and sent up for being sent to the Treasury

NOTE— Contn. Sheet

WD 01264—GPB—40,000—17-12-25

General and Revenue Secretariat

File No. 126 of 192 5

Serial No

FINANCIAL SECRETARIAT
25. JUN. 1926
C 73

Secretary as per orders at para 7 supra.
C.S.
25/6/26

7189) 1 S Papers with the a/s. Fin.

The matter is really serious and no time should be lost in completing the enquiry. The Asstt Surgeon may be requested to take expeditious action in this behalf in communication with the Complainant is expected that the non-submission of the D.C. bills for countersignature was not noticed in the Asstt Surgeon's office. Vide art 492 Chapter 4. MAP C. Vol I. And explanation of the official responsible has also to be obtained for suitable action being taken in the matter.

27.6.26
for

1 Until the enquiry is completed it is perhaps better to authorise payment only on Countersigned Detailed Contingent bills. This may mean a little delay but would be safer.

B
25/6.

NOTE.—Contn. Sheet

WD 01264—GPB—40,000—17-12-25

Serial No.

Records for orders.
C.B.
29/6/26. Note continued

6 letter No 1782/24&A dated the 25th June 1926 from the Comptroller & Asst. Surgeon his opinion in the matter of authorising the Comptroller to admit the contingent charges of the Civil Hospital K.S. for the months from April 1926 upto the end of June 1926.

16 Subs for orders. Kind reference is invited to the notes of the Joint Asst Secy & Secy, Supply Dept.
C.B.
30/6/26 The Finance Secy may therefore be again consulted as to what further action may be taken in the matter.
C.B.
30/6/26 Orders have been issued separately authorising the Comptroller to admit the excess expenditure incurred in the hospital. The Senior Surgeon has also been asked to submit his further report

file linked below.
Note 6-25-23 Schedule of Rates sent for B Branch
CB 8/7/26

WD 01264—GPB—40,000—17-12-25

App. F. III—2]

Serial No.

unnecessary. This report may ... to be awaited

Secy)

30/6

First Member

30/6

5/7

1st Petn had filed his report before this. Await return after award

1/7

1/7 Please note this and do accordingly

1/7

6/7/26

P.T.O.

Gm 175

G. R. S. III—3]

ROUTINE NOTES.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

Letter no. C.C.5 of 3/5 July 1926
from the S.S reporting certain
doubtful and suspicious transactions
in the K.G.H. civil Hospital

To Sub for perusal.

21 The S.S will
here questn to explain his investigation
and submit his report

RR
6/7

First
member.

2. Please submit to Dewan for
perusal. There is a
difference of Rs 2052-8-2
between the Abstract
Contingent Bills as
drawn from Treasury &
Detailed Contingent
Bills as now furnished.
The non-submission of
D.C.Bs in spite of
reminders & this difference
clearly points to
misappn. The Clerk
concerned has been
suspended by S.S.
What notice shd be
taken of the Hon Surgeon
Can be decided only
after getting S.S's
further report as to the
A.S's Engl C.M. S.S.
will be asked to Expedite
the

Dewan. RR 7/7 6/7

N. B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

Please ask the S.S.
to expedite
RR 7.7.26
Trent 23 Gm
As contd.
7/7

ROUTINE NOTES.

[To be used only for notes, requisitions, etc., not intended for permanent record]

---

26. [illegible]

[illegible]

C.C.

8/7/26

2 no 8 To Senior Surgeon

No 9266 dt 8.7.1926

Requests him to expedite the submission of his Final Report in the matter

(2) letter No JC 1/6/26-27 dated the 3rd/5th July 1926 from the Dy Magte, Kolar DC regarding that complaints has been received at the Robertsonpet Police Station on 28.6. that the Clerk of the Civil Dispensary, K.G.F. drew Rs 165 8/- from the Treasury Robertsonpet Treasury on 22-6-1926 and absconded and that a case under Sections 409 I.P.C. has been registered against the Clerk &c

N. B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

S. D. 1680—G.P.S.—1-50,000—25-9

WD 01264—GPB—40,000—17-12-25

General and Revenue Secretariat | File No. | of 192 | 9

Serial No. 28

First numbers order on the abstract of Cash of the above letter.

2 Rev Scott (1) may please ascertain from Senior Surgeon whether this 1639 for the St Hospital is a usual amount for June month and (2) if it is unusually large, ask D.C., whether any suspicion or carelessness attaches to the Treasury staff for disbursing such large amount, (3) the forged signature should also be compared with the genuine signature and it should be noted whether the forgery was easy or difficult to detect and (4) whether under Treasury rules specimen signatures of all drawing officers are not insisted on; & whether this was done in this case, especially as the Asst Surgeon was newly posted."

(DD) K.C.

7.7.26.

29 Please do this immediately

Immediate

(DD) Ret. 8/7/26

(DD) RB 8/7

NOTE—Contn. Sheet

175

WD 01264—GPB—40,000 17-12-25

General and Revenue Secretaria | File No. 126 of 192 5

Serial No.

Collected after suspension
(22) K.C.
6/7/26.

Deccan.
(22) R.R 8/7/26.
(22) In. In. J.
8/7/26.
R.R.
8.7.

1 A draft is put up to the SP Surgeon making the enquiry ordered in the Tappal abstract and on the present letter from the SP Surgeon this may be approved for issue
Letter to the D.C. Kolar
2 A draft is also put up making the enquiries ordered on the Tappal abstract. This may also perhaps issue now. A copy may go to the Comptroller if
3 The issue of Rs 1639 to be on a
4 par to the Rs 2032/ previously reported. MW
9/7

Rs 2032 odd relates to bills bill 13th March 26. Rs 1639 withdrawn 22nd June 26. MW

289
9/7

First November. Drafts appd. Re the question whether S.S. how suppose prompt action, please draw for 3 more copies I cannot get them after 4 years in this matter, pursue all refs & a note

5 Urgent please
Rs 10/7

6 Note
Issued
10/7

NOTE—Contin. Sheet

General and Revenue Secretariat

WD File No. 126 of 1925

Serial No.	
11	To The D.C. Kolar Lr No 9320 Dt 12.7.1926 Requests him to ascertain whether the amount is not unusually large for having drawn in one month & whether any suspicion should attach to the Drs Staff and enquire whether specimen signature & all drawing officers are not kept at the Drs and whether the signature & the present Sub Asst Surgeon was available for comparison
12	To The Senior Surgeon No 9321 Dt 12.7.1926 Enquires if an amount of Rs 1639/- is a usual charge ~~on~~ for contingencies for the hospital in the month of June etc and whether the order of suspension against the clerk was passed and whether the amount of Rs 1639/ was drawn before or after the order of suspension was received by the Dt Medical Officer

37 Refer :- orders at Para 34 supra. Dft Subd for approval

Sd/-
13/7/26
MSK
13-7-26

3B/Issue
WD
13/7

NOTE—Contn. Sheet

WD 01264—GPB—40,000—17-12-23

General and Revenue Secretariat

Civil File No. 126 of 1925. (13)

Serial No.	
13.	to the Comptroller to Govt. No 9397 dt 14.7.26. Requesting him to forward for perusal copies of all communications that have passed between him and the Senior Surgeon in the matter.
14.	Letter No Q.C 5-101 dated the 16th July 1926 from the Senior Surgeon in reply furnishing information on the points referred to in SC 12. "Submitted for perusal with the file. The information called for from the Dy Comm. Kolar, and the Comptroller may be consulted (D) Civil 17/7 Secy (D) R.R. 17/7 Joint Member. P T.O

NOTE—Contn. Sheet

G.R.S. III—3]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

Lt D

The Mal Sim disappd
on Rs 4,6y/b. I am
to C that the clerk proceed
also a Sergeants
an Asst Compts to note
from Madras, that Asst to some bottles of Black
take a Shoeboy to Cues
& Catch him & that
he has a house worth
about 4,00 on Mt. There
is ahead a law Suit.
Lt It was the duty of
the Det Com to have Subs
his own report & sur
of R.C. about the Serious
offence; & if A.C. make
asked, they do there in Corrn
a report was made to (1)
R.C. or Govt; & if not, why.
Lt (2) The Ist. Police
Mg also be asked to
pass the C.P.O. on the
man if not already done,
& a Copy of the Asst to do (2)
4 (The piece meal way
in wh. info comes up etc.
Acc unless what happens
in the much abused
Rev Dept

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

Draftsman (1) + (2) ratify issue Mem 10/7
Mem Send 9/6/5
Lt to See
R.J. 10/7.

all is possible
& that Shd
done & Secy will
Mem Make
Mr which be handed

(3) Lt. See Mg the Enquiry
what Shd be done at once
for securing Revenue &
witness in house
attach movables etc
What first steps as a Rev. Mag
or Magistrate ag Asst Collr
& absconding accused

Serial No.

Pr some letters
herein.
MW
20/7

15 To ... Supdt of Police
No G 596 dt 20.7.1926
Requests that an intelligent officer from C.I.D. may be put on the work of tracing the man and that every effort made to trace him and bring him to book

To ... Dy Commr Malakand
No G 597 dt 20.7.1926
Forwards a copy of the above

16 To ... Dy Commr Malakand
No G 598 dt 20.7.1926
Enquires whether he made any report of the occurrence to the Revenue Commissioner

17 Issued and marked. Reference orders at para 45 supra. may now be laid before C.S. to the Ld Secy, if called.
22/7/26.

18 Subd with respects pncly
MW
22/7

Ld Secy

81
28/7

WD 01264—GPB—40,000—17-12-25
App. F. III—2]

General and Revenue Secretariat

Land File No. 126 of 192 (16

Serial No.

49 The clerk who has committed forgery & misappropriation of Govt property is an employee in Civil Hospital, Robertsonpet. He is not ~~Excise~~ employed in Rev Dept & as such the provisions of Sec 25 of the ~~Rev~~ Land Rev Regn have no application to this case.

50 ~~His~~ The amount misappropriated cannot under these circumstances be recovered as arrears of land revenue ~~Under~~ Sec 25 L.R. Regn.

51 If the clerk has entered into a contract to the effect that all monies falling due to Govt from him shall be recoverable as arrears of land revenue then the monies appropriated by him to his own use become recoverable as arrears of land revenue by the operation of Sec 193 of L.R. Regn

52 It is therefore to be ascertained whether any such contract has been entered into

53 In the absence of any such contract the only remedies open to Govt are; first, to investigate the case & file a charge sheet before a Competent Magistrate & move the Magistrate to issue a proclamation under Sec 87 Cr.P.C & attach his properties under Sec 88 Cr.P.C

D87 88 S.S. 24/7

X- if the man is absconding.

NOTE—Contn. Sheet

WD 01264—GPB—40,000 -17-12-25

General and Revenue Secretariat | Misc File No. 76 of 192 3 (17)

Serial No

Clerk

+ Secondly, an action for the recovery of the amount due to Govt should be filed & attachment before judt may be obtained

5th In the present case, it is necessary to ascertain whether he has any property to proceed against

55 As a matter of economy & expedience a proclamation & attachment by beat will serve our present purpose

In such a case if the man turns up & claims the property, a civil action may then be filed & attachment obtained. Probably the accused will be heavily fined if he be found guilty. The fine may be recovered in accordance with Law

56 It is therefore best first to proceed criminally against the clerk

Sent A&R Regd ?
with Compts

S H
28/7

(1) After investn
(2) " filing Charge Sheet & Documents &
(3) If accused is absconding -

X.

(1) to S.S.
(2) to S.S. + G.G.P.
(3) to G.G.P. or Regd ?

RB
28/7.

X.

57 Please put up drafts (1) about the Contract, if any, the clerk has entered into (2) about the property owned by the clerk and (3) about the completion of the investgn & the filing of charge sheet and submit to Member — Urgent

RB

NOTE—Contn: Sheet

WD 01264—GPB—40,000—17-12-28

Serial No.	
	Two affts drawn from the Cts. (one of these from the Cts. of Secy. 24/7/26 the two cover all the points raised)
929 24/7	DSK 24/7/26. DW 24/7
	First Member. 27/7 Approved 28/7 RR 27/7.
18	To the Senior Surgeon No 9872 dt 24/7/1926 Requests him to state whether the clerk has entered into any contract to the effect that all monies falling due shall be recoverable as arrears of land revenue and to furnish Govt with a list of properties owned by the clerk.
19	To the S.P. & Police No 9873 dt 24.7.1926 States that the investigation should be completed without further delay and a charge sheet placed before a Magistrate and that the police may be asked to find out whether the accused has any properties in the State

WD 01264—GPB—40,000—17-12-25

General and Revenue Secretariat

Mar File No. 129 of 1926

Serial No. 19

To The Senior Surgeon
Ten Dr. Mazla, Malar Dr.

No 9874-S Dt 27.7.1926

Sir a copy of the above for necessary further action and report.

NOTE—Contn. Sheet

P.T.O.

WD 01264—GPB—40,000—17-12-25
[App. F. III—2

General and Revenue Secretariat | and File No. 58 126 of 1925. (21)

Serial No

RLyF Civil Hosp' Contingencies

—11—

From Comptroller & Cont^r No 107 IAD A. dt 14.7.26. Forwards copies of correspondence in the matter P.U.P.I

61) Comptroller's letter dated 6/7 enclosing copies of the correspondence between him and the Sr Surgeon as regards the contingent bills of the above Hospital is put up for perusal.

62) It would appear that a memo dated 8th June 26 which purported to have issued from the Comptroller to the Treasury Officer Bowringpet is not genuine. Neither the Sr Surgeon nor the Sb Med' Officer RLyF was aware of the memo. The clerk apparently forged a memo as coming from the Comptroller's Office. These forged documents will have to be kept in safe custody for use later in the case.

26/7.

Secy

Please put up the file leading to the letter to which the Comptroller's letter is a reply

RB 26/7

63) I think the matter may be laid aside. Please put it up for

RB 26/7.

NOTE—Contn. Sheet

WD 01264—GPB—40,000—17-12-25
App. F. III—2].

General and Revenue Secretariat

Med File No. 126 of 1925 (21)

Serial No.	
20	From the Deputy Commr Kolaba Dr No. C/1157/26-27 of 26.7.26 Forwards a copy of the Personal Asstt Dalvi Amboas report stating that as the clerk was coming to the Taluka Treasury not less than twice a month to cash bills, and as bills amounting to more than one thousand rupees had been cashed during March, June, & Dec 1925, there was no suspicion at the time.
21	From the Dy Com & Dt. Magistrate, Kolaba No Je. 1/26-27 of 28.7.26. Forwards a copy of his letter of 3.7.26 to the Local Thesildar directing the inquiry officer to ask for & Cashing an abstract contingent bill on 28.6.26. 66/ Subs. The copies of correspondence was called for from the Comptroller (vide reference to para 34 above) to see whether the Senior Inspector took sufficiently prompt action. 65/ The letter from the Deputy Comr is with reference to paras 28, 33 & 34 above. 66/ The 3rd letter from the Dt Magistrate is with reference to para 41. 67/ Mayton receipt of the further report promised by the Dy Comr in his letter of 24.7.26. and the report called for from the Senior Inspector in this office letter

P.U.D I

P.U.D II

P.U.D. III

672

WD 01264—GPB—40,000—17-12-25

General and Revenue Secretariat | Mil D File No. 126 of 1926

Serial No

§ 27. 7-26 be granted before the note called for in para 3(a) above?

JRB 28/7/26

(The main file is put up)-

JRK 28/7/26. The last three letters in the file are for perusal

Some enquiry seems to be called for regarding the forged memo of 8th June 26

MW 28/7

Secy

By The Case is a bad one. Not only has the clerk forged the D.M.'s name and misappropriated the moneys drawn. He has also forged the Comptroller's name and cancelled a previous order of the Comptroller & the Treasury thus made it possible for him to misappropriate the last heavy sum of Rs. 1600 & odd.

It seems to me that dealt with a little care on the part of the Medl & Treasury Authorities, some of the misappropriation could have been easily avoided.

The forged documents have been sent Dept & Treasury (instructions may be issued)

First-member. PR 29/7

72

I mean from the file from D.C. to A.C. Secty & put up.

2. Remind from him (copies of Comptt) about 1st to 26th

3. After receipt put up a clear typed note showing history of the cases (name & Co Shroffs' Nos & dates) in chronological order

OFFICE OF THE FIRST MEMBER OF COUNCIL 29 JULY 1926 No. 1148

I.S. Urgent Secret PR 29/7

NOTE— Contn. Sheet

WD 01264—GPB—40,000—17-12-25

General and Revenue Secretariat

New File No. 126 of 1925

Serial No.	
22	From the Deputy Comr Kolar, no A7-E 1131 of 26-27 dt 27.7.26. Stating that the forging testing plate etc. bill was reported to the Dy Comr on 5.6.26. From the District Magistrate, Kolar no Je 32 of 26-27 dt 30.7.26. Reports with reference to his office letter of 27.7.26 re the K.G.F. embezzlement case that necessary intimation have been issued to the Special Supdt of Police, K.G.F. & the Assistant Superintendent that a further report will be called in due course.
24	From the Sanitary Surgeon Lr No 21 dt 2.8.26. Reports that clerk Venkatapathi has not entered into any contract with govt at the time of entering into service, & that no information is available re the properties owned by him beyond the fact he & his family holds a house in the bazar street, Bisavanapalli & that the Police have also been requested to secure further reliable information on the point.
25	From the Revenue Commissioner. C. 601/26-27 dt 29th/31st July 26. Forwards copy of letter dt 26th/27th July 26 from the Dy Comr, Kolar &c and its enclosures in the matter.

The main file in the subject was laid before the First Member of Council

NOTE—Contn. Sheet

General and Revenue Secretariat | File No. 84 | of 192

Serial No.

on 2 9/7/26. If obtained these communications may also be linked in consultation

C.S.
3/8/26
MSK
5/8/26

Please put
main file now put
from the member
MM
9/8

Serial No. 74

Submitted with reference to para 72

The letter of the District Magistrate to the Local and Legislative Secretary is Serial 9 in the file. I understood that the Member wanted a report from the Deputy Commissioner in the Revenue Department.

Copies of correspondence between the Comptroller and the Senior Surgeon have been received and are in the file. They were submitted with notes in paras 61 and 62.

The history of this case is as follows:--

The details for the amounts drawn on abstract contingent bills by the District Medical Officer, Civil Hospital, Robertsonpet were not received by the Comptroller from August 1925 to April 1926. He therefore requested the Senior Surgeon in Mysore to take early steps for the bills in question being obtained and forwarded. He received no reply from the Senior Surgeon. He therefore instructed the District Treasury Officer, Kolar, to stop payment of all further abstract contingent bills presented by the District Medical Officer at the Bowringpet Taluk Treasury until further instructions. At the same time he reported the action he had taken to Government.

The Senior Surgeon was on this asked to make an immediate report in the matter with

WD 01264—GPB—40,000—17-12-25

Serial No

the explanation of the District Medical Officer. The Senior Surgeon had already deputed his Personal Assistant with an accountant and a clerk of his office to examine all accounts of the hospital from May 1925 and he reported this and promised to send a further report. In the further report which was received 12 days after, it was stated that there was a difference roughly of about Rs.2500/- in the expenditure of the hospital from May 1925 to March 1926 as between the expenditure statement received from the Comptroller's office and the Office copies of the detailed contingent bills in the hospital —— i.e. Rs.2500 in excess of actual expenditure noted in the books of the hospital had been drawn from the treasury. He/Sr Surgeon reported that he had asked for the originals of the abstract contingent bills and pending investigation requested special orders authorising the Comptroller to issue instructions to the Treasury to pass the abstract contingent bills from April 1926 without reference to the previous expenditure. The Comptroller's opinion was called for on this suggestion. The Comptroller reported that the Medical Officer of the Civil Hospital, Kolar Gold Fields had already drawn abstract contingent bills for April and May 1926 for Rs.1964-15-0 and Rs.985/- respectively, and stated that if it was considered necessary Government might as a special case permit the drawing of the abstract contingent bill for June also. The Senior Surgeon sent a further report with a letter of the 5th July enclosir

These accounts had apparently been drawn before instructions from the Comptroller nor the cash on the bills had been received at the Treasury.
MVJ
9/8

Serial No

enclosing a note on the result of the examination of the books and registers of the hospital by his office staff. There was sufficient evidence, he stated, of grave irregularities on the part of the clerk of this Hospital office, one Venkatapathy. He had accordingly placed the man under suspension on 27.6.26 pending further enquiry and orders. An examination of the register in which the office copies of the detailed contingent bills are maintained showed that these bills had been prepared regularly every month. Entries in the "TO REGISTERS" showed that covering letters with which the detailed contingent bills were to be sent had also been registered for despatch. Beyond this there was no evidence to show that the letters with the bills had been posted. It would appear as if the detailed contingent bills were being purposely held back by the clerk; for that the detailed contingent bills for March and April 1926 ha been signed and prepared for despatch and the District Medical Officer had asked the clerk to obtain the certificate of posting, but the clerk had failed to do so. These bills which ought to have been posted were found shoved amidst some office registers piled by on the floor. The covering letter signed by the Medical Officer had been even been numbered. Bills for some previous months also were found in a search among the records. The inspection showed therefore that the clerk was responsible for all the mischief.

NOTE— Contn. Sheet

WD 01264—GPB—40,000—17-12-25

Serial No

At thesame time a report was received from the District Magistrate that this clerk had drawn from the Bowringpet Taluk Treasury Rs.1639/- on the 22nd June and had absconded. The case had been registered under section 409 I.P.C. This sum of Rs.1639/- was in addition to the sum of Rs.2500/- mentioned in the Senior Surgeon's report.

The Deputy Commissioner, Kolar District was on this asked if the sum of Rs.1639/- drawn in one month was not unusually large, whether any suspicion or carelessness should attach to the Treasury staff for disbursing such a large amount and if the forged signature could not be detected by the Treasury staff.

Copies of the correspondence between the Comptrolle and the Senior Surgeon have been received. The Deputy Commissioner has also sent a report as to the circumstances of the forgery going undetected in the Treasury. Putting all the reports together, it appears that the clerk Venkatapathy forged not merely abstract contingent bills but also a memo purporting to issue from the Comptroller's Office authorising the Treasury to pass further bills of the Kolar Gold Fields Hospital. It is stated that the man had been cashing bills frequently at the Treasury, that nothing had occurred to arouse suspicion, and that there was thus no occasion for comparing the signature on the bills with the specimen signatures kept in the treasury. ~~and that~~ Though on comparision now, the signature on the bills shows some divergence as compared with the specimen signature, this divergence is so slight

NOTE—Contn. Sheet

Serial No

slight that it could not have been detected by the treasury staff more particularly because the clerk was frequently coming to the treasury for cashing bills. The Deputy Commissioner has promised to make more detailed investigation and send a further report. A report has also since been received from the Deputy Commissioner through the Revenue Commissioner.

We had asked the Senior Surgeon to report whether the clerk Venkatapathy had entered into a contract with Government enabling them to recover as arrears of land revenue any monies failing due from him to Govt. The Senior Surgeon reports that no such contract or agreement has been entered into . This clerk was not responsible for cash but came into possession of it in the course of cashing bills. In reply to the enquiry regarding the property owned by Venkatapathy it is learnt that he or his family own a house in Basavangudi Extension, Bangalore City and that this man is the son of the late Amildar Mr.Nanjunda Naidu. The District Magistrate, Kolar, has also written stating that the house referred to is numbered 181, valued at about Rs.4000/- and encumbered to the extent of Rs.1000/- A letter has since been drafted asking the District Magistrate, Bangalore, to take action to attach the property. It appears from the above summary of the correspondence that the District Medical Officer was fairly careful but was outwitted by the clerk. When he suspected that there was something wrong, he insisted on the clerk getting a certificate of posting for having sent detailed

detailed contingent bills to the Senior Surgeon. this the clerk did not do. Shortly after both the Comptroller's office and the Senior Surgeon got busy and the Senior Surgeon after enquiry suspended the clerk on the 27th June. In the mean while, instructions had been issued to the treasury not to cash further abstract contingent bills of the hospital. The clerk was able to get over even this. The Comptroller could not have supposed that a memo could be forged in his name. The treasury officials at Bowringpet had no reason to suspect ~~either~~ that there was forgery in the case. The mere instruction not to cash further bills, does not generally suggest forgery or other foul play. It might well be due to dilatoriness on the part of the officers who had to send the detailed ~~abstract~~ contingent bills. On the divergence of the forged signature from the real signature, some responsibility may be made to hang. The exact amount of divergence cannot be seen until the forged and real signatures are placed side by side. Whether in this case, the divergence was sufficient to arouse suspicion is purely a matter of fact. Generally, however, it is hardly an easy matter to make out forged signatures unless they are violently different from the real signature.

WD 01264—GPB—40,000 -17-12-25

Serial No

It would appear therefore that while some amount of responsibility should attach to all the officers concerned for not bringing matters to a head earlier, no one of them can be considered to have been very negligent in supervision or control or scrutiny. The Comptroller's Office could have insisted earlier than it did, i.e. April 1926 on detailed contingent bills being sent. The Senior Surgeon's Office could have perhaps taken steps to inspect the books of the Civil Hospital earlier. The Medical Officer could have insisted upon the clerk showing the posta certificate which he had asked him to obtain. But as they did not suspect foul play their not doing this thing cannot perhaps be considered very reprehensible.

MW 9/8

Secretary

75 I The Undersecy has put up a very full and clear note on the facts of the case.

76 I agree generally with the views expressed in the note but I differ on the following points—

77 (1) It was not sufficient for the St. Med Officer to ask his clerk to obtain a certificate of posting. He should have seen that the clerk did in fact obtain it. He had obvious

WD 01264—GPB—40,000—17-12-25

General and Revenue Secretariat

Govt File No. 126 (32) of 1925.

Serial No

Some Suspicion and Shows, I think, have taken more care than he did.

First Member

RR 21/8

MW 21/8

2143 21.8.

78 1. S.S. has to be asked, pursuant to Comptroller's letters, details, why no reply been sent to Govt's Dharwar action taken & Medical Officer & whether he to be ... an accomplice.

2. The real signature of forgeries have the four side beside there was doing care

3. After above - adapt in regard pursuit for Govt.

Lee 23/8

79 August

RR 24/8.

MW 24/8

80 Put Govt for table. We have 1 of the First Member's orders supra. Another letter of 28/8/25 received from the Comptroller (No 27 dt 21.8.26) on the same

NOTE— Contn. Sheet

WD 01264—GPB—40,000—17-12-25

General and Revenue Secretariat | 2nd File No. 126(33) of 1925.

Serial No

Subject intimating that the Senior Surgeon has sent him accounts for Rs 9 617-4-6 and the amount drawn but so unaccounted for is Rs 4493-12-6, and that he has requested the Commr. Kolar Dt. to arrange for the cashing of the A.C. bills of the Civil hospital, K.G.F. in future C.S. 28/8/26 The reference to the S.S. may perhaps be dismissed

28/8/26

P. T.O.

1862

WD 01229—GPB—37,500—1-9-26

General and Revenue Secretariat

Land File No 126 of 1925 (34)

Serial No.

31 Letter No G.C 5-25 dated the 31st August 1926 from the Senior Surgeon in regard submitting his report on the misappropriation of Govt money by the Clerk of the Civil Hospital, K.G.F., together with a copy of the explanation of one V.V. Kesavamurthi, medical officer of the institution upto March 1926.

2nd The main file on the subject was called for by the Madras Govt on 28-8-26, Ref No 1524. This is sent for orders in continuation.

C.B. A.S.
9/9/26

83

Reference: Members orders on page 32

Preliminary to making an enquiry of the Sr Surgeon as directed I examined the connected previous correspondence to see when the Comptr made references and when the Sr Surgeon sent replies. It appears from the information available that there could have been no suspicion of foul

WD 01229—GPB—37,500—1-9-26

Serial No.

play in the earlier stages and probably not in the later stages either. The first letter from the Comptroller is dated 15th October 1925. It was a general reminder relating to bills due from several hospitals of which the KEF Civil Hospital was one. Bills due from some of the Hospitals are for earlier months than even the KEF Hospital What action the Sr Surgeon's Office took on this letter from the Comptroller has to be ascertained but some routine reminder should have been issued in the usual course. A reminder separately in respect of this hospital in particular, in a routine printed form was issued by the Comptroller on 11th December. The Sr Surgeon's Office replied in the same form on the 15th December stating that contingent bills had been called for as requested. I went to the Comptroller's Office informally and talked the matter over with the Dy Comptroller. I understood that this routine reminder was one of several issued at the same time. The Comptroller's Office suspected nothing and the Sr Surgeon's Office also does not

WD 01264—GPB—40,000—17-12-25

General and Revenue Secretariat

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Serial No.

seem to have had any reason for suspecting. The Comptroller's Office issued no reminder for nearly five months thereafter and wrote to the Sr Surgeon on 27th April that bills had not yet been received for this Hospital & that if they were not sent within a week from date of the letter payment would be stopped. I understand that this decisive step was taken because while in respect of other Hospitals bills for particular months had not been received, this Hospital had defaulted regularly over since January. It was then felt that to ensure the receipt of details some decisive action was necessary. Payment was actually stopped by a letter issued on the 8th May. The Sr Surgeon's staff went and audited the accounts as a last step on 30th May 26. The audit was completed on 3rd June. The report of the audit was sent to Govt on 9th July. In the meanwhile on the 22nd June the Clerk had cashed a forged bill on the authority of a forged letter from the Comptr to the Treasury and had placed

The Months delay has to be explained
RG
18/9

WD 01264—GPB—40,000—17-12-25

General and Revenue Secretariat

Weed File No. 126 of 1925.

Serial No

under Suspension from 28th June.

3) From the above narrative it appears that the non-submission of details by this Hospital should have been taken as having occurred in the usual course as in the case of other hospitals (and other institutions) until quite a late stage. Without exonerating the Senior Surgeon's office altogether it may perhaps be observed that more than that office the Office of the Comptroller should have objected to money being drawn month after month without the details for past months being submitted. Ordinarily the detailed contingent bill should be submitted in the month after that in which the abstract bill is cashed - Here there was failure to do this for eight or nine months successively before payment was refused.

8) The question for consideration is whether before raising the question of complicity enquiry may be made both of the Comptroller's and of the Surgeon's Offices as to the circs in which such failure was overlooked. When the explanation

NOTE— Contn. Sheet

WD 01264—GPB—40,000—17-12-25

General and Revenue Secretariat

2nd File No. 126 of 1925.

Serial No

are received it may be considered whether there could have been any complicity on the part of any one

6 A further report from the Sr Surgeon which need is sub for perusal The bills cashed in the Treasury (excepting the forged one cashed in June 26) have been received enclosed. They will be kept in safe custody after perusal & use at the prosecution after the man is arrested

8 As the bills for the groups for May and June of the Sr Surgeon requests sanction this year as they could not be paid last year for want of funds. They may be sanctioned now. (The total amount is Rs 639/-)

8 8 The forged memo as from the Comptroller's Office is said to have been sent to the Police from the Comptroller's Office - It is for orders if it should be obtained in order to compare the signature with the ~~correct~~ real signature (The Member was pleased to say when I submitted the file in person that this is not necessary now.)

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General and Revenue Secretariat

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Serial No.

8) Information has not been received from the Dt Magte Bangalore regarding the police having attached the house in Basavanpudi. He will be reminded again regarding this.

9) Submit for orders as to whether fuller details of the action taken by the Comptroller's office and the Supdt's office may be obtained before fixing responsibility and making any enquiry as to complicity,

10) The bills for Rs 6395-0 will be passed if appd.

9) Yes be Sixteen bills placed in a sealed cover and kept in the office Bmch for safe custody. They will be sold, if required

CB 1879 mw 1879

Seen 91) RR 18/9 mw 1879 First Member

94) A perusal of the papers leaves the impression that this is a very bold & clever thief, and that it is very unlikely that he had an accomplice in either office. There appears to have been negligence, however in all the offices.

95) The Comptroller's office was responsible for not stopping payments earlier & not bringing the omission to notice of S.S. for some months & the Treasury for making payments on bills with unmistakable corrections, & passing a large sum 2 & 3 after another large sum was paid,

3209/1879

After the issue of the General Circular,

NOTE. Contn. Sheet

Serial No.

Kindly: Whether the forged signatures on Sh. several payments were made was cleverly, so as to arouse suspicion is a matter of opinion. They have run over 4,000 I shall be thankful to have 2nd Members view re responsibility of the Comptroller's Office & Dist. Treasury & what additional precautions are possible to prevent such losses in all the Offices Concerned. The D.T.O. has also responsibility for areas. Rs 200 & S.S's office for not pursuing the matter to Conclusion earlier

19-9-26

2nd Member.

98 I have seen the A.C. bills on which the amounts were drawn. In only a few of them are found alterations and erasures. It was the business of the Treasury to have returned these Bills uncashed for attestation of erasures and alterations. For this omission, the Treasury should, I think, be held responsible. ~~At the same time~~, It is however very doubtful if the fraud would have been prevented even if the omission had been pointed out as the clerk has not only altered and erased ~~the~~ figures but also forged the signatures of the

OFFICE OF THE SECOND MEMBER OF COUNCIL. 22 SEP. 1926 No. 2250

NOTE- Contn. Sheet

Serial No.

District Medical Officer.

99 As regards ~~the~~ forged signatures, it is not possible to say in what respects they differ from the genuine signatures of the District Medical Officer, as no sample of his genuine signature is in the file. If the signature on the bill cashed on 2nd June 1925 is the genuine signature of the District Medical Officer, the signatures on other bills do disclose some differences. Even genuine signatures of the same officer differ from each other sometimes and unless the difference is very perceptible, it is not easy to discover frauds from divergences in signatures.

100 As regards the responsibility of the Comptroller's Office, I do not think specimen signatures are kept there. This point may however be verified. In the absence of specimen signatures, there was no means of discovering this fraud in the Comptroller's Office.

101 Whether the Comptroller's Office noticed the unattested alterations and erasures in the bills in which they occur, or not, is a point that should be ascertained. If this point was not noticed in the course of audit. it should be held ~~as~~ the an omission.

102 Whether the Comptroller's Office took timely action for calling for D.C. bills or not, is a point to be verified. If it did, and if calls for such bills ~~are~~ were made every month, the Comptroller's

NOTE: Contd. Sheet

Serial No.

Comptroller's Office should be considered as having taken sufficient action in this respect. As for stopping encashment of further bills, it is a step which is rarely taken and it was taken in this case by the Comptroller when there was persistent delay in the submission of D.C.bills. The discovery of this fraud is itself due to the Comptroller's order to the Treasury not to cash future A.C. bills.

103 Delays in submitting accounts for amounts drawn from Treasuries are habitual in some cases. It will be seen from the papers in this very file that it was not only this office that was delaying the submission of D.C.bills, but also many other offices.

104 I do not think that any additional precautions are necessary to prevent these frauds. The existing rules and orders, if strictly followed, will prevent such cases. Whether the District Medical Officer carried out all the rules and orders laid down for his guidance, is a point which requires to be very closely examined. The attention which Heads of Offices give to their work on the financial side, leaves much to be desired in many cases and in cases like this it is necessary to take adequate notice of the conduct of officers who have failed to carry out the instructions laid down for their guidance.

(5)

3449/25/9

First member.

Mut 20/9/26

PR 24/9

NOTE—Contn. Sheet

Serial No.

105

Further action might be taken on the points mentioned by the Member & he does not think the class has been quoted

25/9/26

RR 106

28/9 Cw draft to Comptr & Sturgeon - met 9

107

Four drafts submitted for approval

C.B. 1/11/26

1084 drafts for approval

RR 5/11

No delay is most astonishing!

Chief Secy)

8/11

109/Hay issue

8/11 Issue RR 9/11

36 To the Senior Surgeon

the Comptroller to Govt

No 9467 29-30 dt 9.10.1926

Sanctions the payment of Rs 639-0-0 to the contractor for the supplies made by him during the months of March & June 1926

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General and Revenue Secretariat

Med File No. 126 of 192 5

Serial No.	
37	To The Comptroller No 4431 Dt 9.11.1926 States that there has been some negligence in the Comptroller's office and calls for information on certain points.
38	To The Senior Surgeon No 4432 Dt 9.11.1926 Calls for explanation for a delay of a month in the submission & Govt of the report of the audit of the Hospital by the Senior Surgeon's staff
39	To The D.M. Bangalore Dt No 4433 Dt 9.11.1926 Requests him to state whether the order of attachment has been received back from the Spl First Grade Magistrate N.G.T. & whether the Police have attached the properties at Channapatna
40	Letter No 786/JADA dated the 8th of NV 1926 from the Comptroller to Govt reporting that the total amount drawn by Ex Clerk Venkatachalapathy of the Civil Hospital, K.G.F. and forfeiting [illegible]

NOTE—Contn. Sheet

WD 01225—GPB—37,500—1-9-26

General and Revenue Secretariat

End File No 126 of 1925.

Serial No.

for months up to Rs 4542-8-7 as stated by the Senior Su
110 Sealed for perusal and orders. The Medical Deptt & the Comptroller's office have been able to trace some mis-appropriations on the part of the Ex-clerk & certain further information has been called for from the Senior Surgeon, the Comptroller and the 1st Magistrate, respectively. The accused has been arrested in Bombay and application for his surrender to the Indian authorities has been forwarded by the Residency from the Political Branch. In this connection Kind reference is invited to para 7 of Mohar 1st Magisterial letter No J.E. 32-26-27 dated the 28th Oct 1926, in 1st file No 144-26-1 (printed below)

1946)

NOTE- Contn. Sheet

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General and Revenue Secretariat

2nd File No. 126 of 1925

Serial No.

and to the attd letter
proposed to be issued to
the D.G. of Police in that
connection. It is sub-
mitted that there does
not appear to be any
objection to the issue
of the proposed attd
and the Senior Surgeon
and the Comptroller to
Govt may also perhaps
be requested to
render all necessary
help to the Dy Inspector
& the Police in the matter
submitted for orders.

C&C, III Asst. Secy

13/11/26 issued DO 22/11 Secy 17/11
RSK
13/11/26 Dr Menezes

5093/17/11

III Secy (Please Remove all needless slips. 4 drafts for approval!

Dr

WD 01229—GPB—37,500—1-9-26
App. F. III—2

General and Revenue Secretariat

2nd File No. 126 of 1925

Serial No.	
41	Letter No J1-325/26-27 dated the 17th Nov 1926 from the Dt Magte, Bijapur reporting that the name of Venkatappaiah, the accused, had been attached & that arrangements had been made to collect the rents due on certain plot
43	Copy of letter No P 2229/CB 144-26-6 Dt 24.11.26 issued to the D-I. of Police requesting him to depute a C.I.D. officer to investigate the misappropriation case of the Civil Hospital, K.G.F. Issued for general orders. The Senior Surgeon has been already requested to assist the Police in the investigation vide memo to letter above (No. 2230 Dt 24.11.26 to the letter requesting the Complainant to pay

NOTE—Contn. Sheet

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3963

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Serial No.

all possible facilities to the Police is called for appl Under Just Members orders at Mena 113 Supra.

C.B.
25/11/26

116 Issue
9/12/26

NSR
25/11/26

44 To The Comptroller
No 9 5834 dt 30.11.26

Requests him to afford all possible facilities to the C.I.D. Officer deputed by the S.I.G. Police

P.T.O.

NOTE—Contn. Sheet

Serial No.

42 Letter no G.C 5-47 dated the 25th NV 1926 from the Senior Surgeon in reply explaining & submitting his report in the matter of the delay on the part of his office to insist on the submission of D.C. bills month after month and on the delay of one month in the submission of the audit note of the Civil Hospital K.G.F. by his office.

Submitted for orders.

C.S.
30/11/26.

30/11/26 113 for his failure to submit D.C. bills punctually every month, the medical officer in charge of the hospital, seems to be liable to blame.

9/12/26

Secy.)

114 The action taken by the S.S. in stopping promotion by three months in the case of the clerks in his office who

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General and Revenue Secretariat | Revs File No 126 of 1925

Serial No.

We respectfully delay appears to be sufficient & the matter may be dropped

1 Cc But the delay of the Mess officers in K.G.V. is a reprehensible and some notice ought to be taken of it. Before doing so this explanation may be called

5663/3/12

First member

RG 2/12

121 Nothing could have stopped this file earlier as the clerk was even forging the Comptroller's office signatures. He evidently intercepted the reminders & they never reached the D.O.O.!

122 Replying however, he should be called for in Comptroller's office & also why these papers were not moved much earlier & the stoppage was delayed so long

Cc 5/12

RG 6/12

123 Two drafts Subs for approval

for approval

Cc 7/12/26 124 Drafts appd Cc 8/12/26

125 do with info 8/12

Her Ex has seen the Draft at any stage & has not had any objection to Subs Action

8/12/26

NOTE. Contn. Sheet

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General and Revenue Secretariat

2nd File No 126 of 1925

Serial No.

4) Letter No 6456 dt/11.12.26 to the Comptroller to remi enquiring why the ins tructions of his office were not issued earlie and why the issue of cer stopping encashment of M.C. bills was delayed so long

To

46 The Senior Surgeon No. 6455 dt/11.12.26. Requesting him to obtain & submit the explanation of the Medical Officers in charge of the Civil Hos Polwatte why for not discussing the forged bills.

46 Letter No J.325/26-27 dated the 30th Nov 1926 from the Superintendent Prison Welisara forwarding for information a copy of the report of the Police Magistrate of Negombo in connection with

NOTE Contn. Sheet

General and Revenue Secretariat

Revd File No. 126 of 192 5

Seri No.

Received Rs 53-15-0 Contribution due for August Sept & Oct 1926

45 Letter No 861/JADA dated the 7th Dec 1926 from the Comptroller & Auditor forwarding explanation on the General points raised in this office letter dated 9.11.25. Cl 37 on file

Flag A, Ruled for perusal & orders. After records of the file check in the Branch a note as to orders at Memo 125 Supra, will be submitted for disposal.

C.B, 16/12/26

127 Ref. 18th Members minute at pages 121, & 122 Supra. Serials 44, 45 Enclosures for perusal

16/12

627 17/12

17/12

17/12 17/12 17/12

NOTE—Contn. Sheet

General and Revenue Secretariat

Land File No. 126 of 1925

Seri No.

50 Letter No. C 401/26-27 dated the 23rd Dec. 1926 from the Revenue Commissioner in Mysore reporting that the Dy. Commr., Kolar Dt., has ordered the Taluk Shirastadar and the Rayadrug Remasta of the Bowringpet Taluk to pay a fine of Rs 10/- and a month's pay each respectively, and stating that he has requested the Dy. Commr. Kolar Dt. to report in what stage the case against Venkata Reddi, is at present &c.

Submitted for personal orders

C.S. MRK

5/1/27

for this replace in cash an unattached cover till of the civil Hospital, Bowringpet

Kee 6/1

Gen Secy)

130 What action was taken on para 12? If none a note may be put up now.

What are the points on which replies are due from any officer? Upon which action should be taken in this case? (See Secretary Member's note).

5177 5(1

WD 01229 –GPB –37,500—1-9-26

App F. III—2]

General and Revenue Secretariat | Rev File No. 126 of 192 5.

Seri No.

What happened in the case of the house belonging to Venkatapathi? Has it been attached in the manner required by law?

Dw 8/1 10/1

51 Letter No J e 32 of 26-27 dated the 6th & 7th January 1927 from the DI Magistrate Kolar DI. forwarding for information the preliminary report of C.I.D Inspector Mr D. Seshagiri Rao, on the frauds perpetrated by Venkatapathi, in the Civil Hospital, Robertspet.

with reference to the G.I Secys orders at para 130 of the notes, the following observations are submitted

Flag A

(1) A note on the case placed below for perusal & return

(2) (a) The explanation of the DI Medical officer in connection with the frauds in question called for from the Senior Surgeon

(b) The report of the new

NOTE—Contn. Sheet

Seri No.

of the trial of the ex clerk is awaited from the City Engineer.

(3) Replies have been received from the Senior Surgeon & the Comptroller on the several points raised in the minutes of the First & Second meetings of Council (vide C/5428 43 on file) and these have been placed on file.

(4) The house of Venkata Reddi has been allotted and it is now in charge of the City Police, Mylapore (vide C/5426 on file.

Submitted for orders

C.S. Ref. Para 130 Supra
A note is put up as
26/1/27) ordered in para 125 Supra

2. The replies from the Accountant General & the Comptroller are awaited in D. No. 11 Secretariat minutes are submitted for perusal Serials 42 and 43.

3 The house of Venkata Reddi has been attached

Gen Secy 30/1

A.S.
I shall be obliged if you will kindly speak to me about this tomorrow at your convenience
28/1/27

627 46

WD 01229 –GPB –37,500—1-9-26

App F. III—2]

General and Revenue Secretariat | Madras File No. 126 of 1925

Seri No.	
52	Letter no. C4101/26-7 dated the 3rd February 1927 from the Revenue Commissioner reporting that the Special Magistrate, K. G. T., after holding the preliminary enquiry into the case of the encashment of a forged Contingent bill by Venkata Reddy, Ex clerk Civil Hospital, Srikakulam, committed the case to the Sessions &c &c. Submitted for perusal & orders. C.S. MSK 9/2/27 W 4/27

57

132

Note on the misappropriation of Government money by clerk Venkatapathi Naidu of the Civil Hospital, Robertsonpet.

The Detailed Contingent bills for the contingent amounts drawn from August 1925 to April 1926, by the District Medical Officer, Civil Hospital, Robertsonpet, were not received by the Comptroller. On 27th April 1926, the Comptroller wrote to the Senior Surgeon that unless the bills were sent in a week the treasury would be instructed not to cash further bills. As no reply was received, the Comptroller instructed the treasury on 19th May 1926 not to cash further Abstract Contingent bills of the Civil Hospital Robertsonpet until further orders. Thereupon a few days later the Senior Surgeon deputed his Personal Assistant and one of his clerks to check the accounts of the hospital. An examination of the books disclosed that from March 1925 to March 1926, a sum of Rs.9,318-2-0 had been drawn from the treasury, while only a sum of Rs.7,265-10-0 could be accounted for by vouchers The difference viz Rs.2,052-8-0 had to be accounted for. Further in April 1926, and May 1926, before the instructions to stop payment was sent by the Comptroller two bills for Rs.964-15-0, and Rs.985-0-0 respectively were cashed. Of these, two sums of Rs.664-15-0 and Rs.646-5-0 could be accounted for according to the details of the Contingent Register of the Office. The balance was apparently misappropriated. It was found that D.C. bills had been prepared regularly every month and that the covering letters had also been regularly entered in the 'To' register for despatch. There was no further evidence of these bills having been actually despatched Some of the bills were found hidden amidst some of the office registers piled up on the floor. The reminders for the D.C.bills also appear to have been intercepted by the clerk, so that they never reached the officer. The clerk was placed under suspension . When all this.

68

enquiry was going on, the clerk apparently forged an order purporting to have been sent from the Comptroller's Office withdrawing the order of 19th May, not to cash any more bills. This order having duly reached the treasury by post, the clerk cashed a forged A.C. bill for Rs.1,630-0-0 and absconded.

The modus operandi adopted by the clerk is that he used to alter the convenient figures in the A.C.bills after they were signed by the officer and to missappropriate the difference. In the last instance, he forged the signature of the officer on the A.C. bill and cashed it. The subsequent enquiries show that a total sum of Rs.4,052-8-0 has been thus misappropriated by the clerk. The man appears to have started his operations in April 1925 and went on till 23rd June 1926.

The last offence was reported to the police ~~who~~ registered a case under Section 409 I.P.C. They charge sheeted him a little later. He was absconding, and was arrested after a long search. In the mean while a house valued at about Rs.4,000 owned by the man in Basavangudi, Bangalore City was attached and still continues under attachment. After the usual preliminary enquiry, the Special Magistrate, Kolar Gold Fields committed the clerk to the Sessions. It has been informally ascertained that the clerk was recently convicted by the Court of Session, and sentenced to Regorous Imprisonment for two (?) years and to pay fine of Rs.1,630/-.

From the recent report published in the newspapers ~~of the 2nd instant~~, it appears, that the man made good his escape, while he was being escorted to Bangalore after his conviction. No official report has been so far received. The other items are being investigated by Mr.D.Sheshagiri Rao, C.I.D.Inspector.

As regards the responsibility of the several officers

(1) of the unattested alterations and corrections in the bills presented for encashment had been noticed by the officials of the Bowringpet Taluk Treasury, the fraud might have been discovered earlier. The Sheristedar and the Nagadi Gumasta have explained that the clerk was coming to the Treasury twice a month and that their suspicions were not roused, that specimen signatures of the drawing officer had been maintained, but that the signature was so cleverly forge that the differences can be detected only after great scrutiny. The Sheristedar has been fined one month's pay, and the Nagadi Gumasta Rs. 10 for their negligence. It is for consideration whether these punishments are adequate. The failure to notice unattested corrections and alterations in the bills presented for encashment appears to be a serious omission on the part of the treasury officials.

The Comptroller was requested to report, how D.C. bills were being allowed to be cashed at the treasury, although the details for bills cashed before had not been received and why this fact was not brought to the notice of the Senior Surgeon earlier. It may however be mentioned that it was the action of the Comptroller's Office that was responsible for the discovery of the fraud. The Comptroller has reported that it is not the practice to adopt the extreme measures of stopping encashment of Abstract Contingent Bills and it was done in this case as there was persistant default.

In the Senior Surgeon's Office, for not having been prompt in asking for Detailed Contingent bills, the promotions of the clerks concerned have been stopped for three months. From the statement of tour and inspection of the Senior Surgeon for December 1925, it appears that he inspected this hospital on 15th December 1925. He does not seem to have noticed the non-despatch of the Detailed Contingent Bills.

Assistant Surgeon Mr. Y.N. Krishna Moorthy was in charge of the Hospital from 18.9.24 to 18-3-1926, when he was

WD 01229—GPB—37,500—1-9-26
App. F. III—2]

General and Revenue Secretariat | File No. | of 192

Serial No.

Flag F

135) As regards the Officials of the Bowringpet Taluk Treasury, the Sheristadar has been fined one months pay and the Nagadi Gumastha Rs. 10. The omission of which they have been guilty is of a very serious nature & the punishment meted out does not seem to be adequate. I would suggest that their promotion should be stopped for one year.

136) But the heaviest responsibility of all rests directly on the Divl. Officers They certainly could not have prevented the defalcations altogether but with ordinary care on their part a good deal of the money lost could have been saved. Their explanation are long overdue & the S.S. will finally asked to obtain them in a fortnight & submit them to Govt.

A

The Divisional Officer Rep 10/3.

137) The S.S. may also be asked whether in his inspection of the Hospital in Dec 1925 he noticed the non submission of D.C. Bills. By the time such 5 months bills have overdue

First member RB 9/3

9/3

B

Flag H

9247 9/3

138) ~~Copy~~. I do not find a copy of the Judgment in the case. Please obtain a copy from D.C. & note whether Court makes any reflections. B may also be done simultaneously

Request RB 10/3 10/3 Secy B

NOTE—Contn. Sheet

WD 01229—GPB—37,500—1-9-26
App. F. III—2J

General and Revenue Secretariat

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Serial No.

Noticed the currency
the non-despatch of the
D.C Bills.
16/3/27 Issued memo for
orders as desired
C.C.
16/3/27 Note entered.
Attention Common
16/3/27 With his letter No J.C 167-26
dated the 14th March 27 the
D.C Mayle, Kolar Dt., f has
forwarded a copy of the
Judgement of the Sessions
Judge, Bangalore, in the
case. This is also placed
on file.
C.C, MSL
16/3/27
16/3 Ref. 181 Members orders at
para 138 Supra.
The explanations of Messrs.
Y. N. Krishnamoorthy and Deendayal
Singh, Received from the S. S. are
submitted for perusal
As already submitted, from
the modus Operandi adopted by the
Clerk in perpetrating the fraud
it was next to impossible for the
officers to detect it. In the last bill

DuD I

WD 01229—GPB—37,500—1-9-26

Serial No.

for Rs 1639, the signature of Mr Deen Dayal Singh was forged. He could not be therefore held responsible for it. In the previous bills the figures were altered after the bills had been signed by the D.M.O. In each case the correct amount, as it stood, when the D.M.O. signed the bills has been entered in the cash book and has been accounted for. The D.M.O. could not therefore suspect the alteration of the figures between his signature of the bills, and their encashment at the treasury. He seems that the D.M.O. could neither have prevented the fraud, nor discovered it earlier.

If any body could have prevented the fraud, it is the treasury officials. If they had only had notice of the corrections and alterations, in the bills which had not been attested by the drawing officer, the fraud would never have occurred, or it could at all events have been discovered earlier.

The copy of the judgment of the Court of Session, in the case in which the clerk was recently convicted

Pre D 11

NOTE—Contn. Sheet

WD 01229—GPB—37,500—1-9-26
App. F. III—2]

General and Revenue Secretariat | File No. 126 of 192

Serial No.

is submitted for perusal The charge in this case was confined to the forgery of the last bill for Rs 1639 Kind attention is invited to para 7 of the judgment, in which the Sessions Judge has made some observations against the Sheristedar and the other officials of the Bowringpet taluk treasury. The signature on this particular bill, is held to have been very dissimilar to the normal signature of Mr. Deen Dayal Singh. The Judge thinks that the signature on the bill was not compared with the specimen signature in the treasury. Had this been done their suspicions may have been aroused

The Sheristedar and the other officials of Bowringpet treasury must be said to have been grossly careless not only in not comparing the signature on this bill with the specimen signature, but also, in not having noticed the unattested alterations and corrections in previous bills. The punishment already given to them does not seem to be adequate,

NOTE—Contn. Sheet

WD 01229—GPB—37,500—1-9-26

General and Revenue Secretariat

Q(M) File No. 176 of 1925.

Serial No.	
	1424 The SS. has been asked as to whether he does not notice the non-despatch of D.C. bills when he inspected the hospital in Dec 1925. His reply is awaited Q(M) 20/3 Gen. Secy) First Member RB 28/3 28/3 9965 28/3
	1425 Ldr 29/3/27 RB 29/3 1426 Please see end SS. about the last para Ldr 29/3 Submitted a d/f. D.O. receipt. Gen. 1481 SSHe 29/3/27 Ldr 30/3/27
57	Letter no 9 e 401-1 dated the 1st April 1927 from the Senior Surgeon in reply requesting that he is unable to say whether the non-submission of the D.C. bills of the Civil Hospital Robertsonpet had been noticed by him at the time of his inspection in Dec 1926

NOTE—Contn. Sheet

WD 01229—GPB—37,500—1-9-26
App. F. III—2]

General and Revenue Secretariat | Secret File No. 126 of 1925.

Serial No.

Subject for orders
Secretary
2/4/25 (Gen. Secy) 2/4

~~[illegible]~~

50 The Question put to the Jemadar was whether at the time of his inspection (in Dec 1925) of the K.G.V. Hospital, he noticed that the detailed contingent bills of the Hospital had remained (untaken?) (for reply in the P.W.D. is tantamount to an admission that he had not. Because if he had, it was his business to take some serious notice of it. However the point need not be pursued further.

51 The only point for orders now is whether the punishment meted out to the Treasury Officials is enough [Refs para 135 of this note + para 7 of the Judgment]

Joint Memo.

PB 4/4

52 Fin. Secy may be consulted re A. There seems to have been grave Carelessness in the Treasury

Lee 5/4/27

For Secretary Comptr

PB 5/4

5/4

FINANCIAL SECRETARY
C APR.
No. 5521

10254 4/4

X: 3411-26 &
5.4.27

NOTE—Contn. Sheet

Serial No.

Jl 3411-26

153 As minuted by the First Member in para 94, there has been negligence in varying degrees in all the offices concerned. The extent of the responsibility of the Taluk Treasury in paying the bills containing unattested erasures and alterations has been defined in paras 98 & 99 in the Second Member's minute. The Sessions Judge in para 7 of the judgment states that "they (Sheristedar and Nagadi Gumastha) believed that everything was alright when he (the accused) presented Ex:P.12 for payment". The observation of the learned Sessions Judge confirms the opinion of the Deputy Commissioner (Mr.S.Hiriyannaiya) who believed that the Sheristedar was quite honest and possibly Nagadi Gumastha also.(Vide D.C's order dated 25th November 1926). But it was evident that both had been culpably negligent

J

154 The views expressed by the Senior Surgeon in his detailed report of 31st August 1926 appears to be the correct one. He stated "Considering all the facts above mentioned, it seems to me that the clerk alone should be held responsible for the entire fraud as he played his part in a way which would have eluded all normal care and scrutiny on the part of the different officers who had to deal with the transactions and documents."

I

155 In the circumstances of the case and in view of the opinions referred to above, I think that the punishment meted out to the treasury staff by the Deputy Commissioner (Mr.S.Hiriyannaiya)

8134 69

General & Revenue Secretariat. | File No. | of 192

Serial No.

appears to be adequate. The Sheristedar and Nagadi Gumastha have been fined a sum of Rs.10 and a month's pay respectively and the latter has been transferred from the treasury.

h
7.4.27

10433/9/4

(Gen. Secy)
First member

8/4

10/4

Further action if any that has to be taken in this file may kindly be noted below for information. If advised the file may be submitted to the Dewan sahib also for personal vide note put up for the purpose at pages 1 32 & above.

CB, 11/4/27

The file may perhaps be submitted to the Dewan for favour of perusal.

The points to be pursued appear to be:-

1) About the police investigation about the above items connected with the thefts. The recent services case pertains only to the last

Note—Contn. Sheet

8(34) 70

WD 01229—GPB—37,500—1-9-26
App. F. III—2]

General and Revenue Secretariat

File No. 126 of 192 5

Serial No.

DEWAN'S OFFICE.
Received on
18. APR. 1927
Reg. No 8253.

for no 1639.

2) to letter a suit lies against the Secretary for the recovery of the money.

If approved these points could be pursued in a separate file.

Secy 15/4

Gen. Secy) The note contained in Paragraph 132 given to Jack relating to a case of defalcation in the K. G. H. Civil Hospital is sub?. for perusal.

Dewan RR 18/4

Secy 18.4.27

Please work up with regard to the points raised above in A. Secy's note. RR 19/4

Secy 19/4

Close this file and pursue the other points in a separate file

Secy 20/4

RR 20/4

20/4

2

APP. F. VI. Gl.]

SUBJECT.....

Section Enest

File No. 126-25

Serial No. 2

Diary No. replied to 5692

No. G 9756/Gen/1

and Revenue Secretariat

(G.Gen.)

192

To The Senior Surgeon

with Govt, Bangalore.

Date of issue 27/5/26

Signed by Mr. T.S.M.

Sir,

I am directed

to forward herewith

immediate for report a copy

of letter No 1512 / A.D.A.

dated the 19th May

1926 from the Controller

of the issue of instructions by him

to the D.A. Treasury

Officer, Kolar, to

over

List of enclosures.....

Copied by G.S.Nair

26/5

Examined by .....

(51)

stop the payment of
further abstracted Con
tingent bills presented
by the D/t Medical
officers K.G.7 at
the Bombay Port Sales
Treasury.

I have &c

Lt Col
Med & Asst Adjt

P.B.
21/5/26

51449

No. C. 944-37-5

Fin 6164

Office of the Senior Surgeon, M.G.
Dated Bangalore, 4th June 1926.

From

B. Mahomed Usmon Esq., L.M.S.,
Senior Surgeon with the Government of
H H. the Maharaja of Mysore, Bangalore.

GENL. C. & V. SECTION
Bg.
5 JUN 1926
G. D. SECTION

To

The Secretary to the Government of H. H.
the Maharaja of Mysore, Medical & Agricultural
Departments, Bangalore

Sir,

With reference to your letter No.G.9756-Med. 126-25-2, dated 27th May 1926, I have the honor to state suspecting that there was something wrong at the Civil Hospital, Kolar Gold Fields, in the matter of D. C. Bills I have already deputed my Personal Assistant, with an Accountant and Clerk of this office to examine the books and Accounts from May 1925 and shall submit my report to Government in the course of next week.

I have the honor to be,
Sir,
Your most obedient servant,

Senior Surgeon.

Subd for Secretary. Further report will be awaited. if asked.
8/6/26

8/6/26

10515
8/6

9/6

9/6

9/6

9/6/26

9/6

Confidential

Mysore Medical Department. GM 6371 (5)

No. 16 Med 126-25-3

Enc....

Senior Surgeon &
Office of the/Sanitary Commissioner
in Mysore,

Camp, Mysore, dated the 16/17 June 1926.

From

B. Mahomed Usmon, Esq., L.M. & S.,
Senior Surgeon with the Government of
His Highness the Maharaja of Mysore, Camp. Mysore.

To

R. Ranga Rao, Esq., B.A.,B.L.,
Secretary to the Government of Mysore,
Medical & Agricultural Departments, Camp, Mysore.

Sir,

In continuation of my report No.C.944-31 dated 4th June 1926, regarding the non-submission of the Detailed Contingent bills of the Civil Hospital, Kolar Gold Fields, I have the honor to state that apart from certain minor shortcomings in the maintenance of the accounts of expenditure in the Hospital, disclosed in the examination of the Hospital Records by my office staff, it is seen that there is a difference of roughly about Rs.2500/- in the expenditure of the hospital from May 1925 to March 1926, between the figures of the expenditure statement received from the Comptroller's office and the figures shown in the office copies of the Detailed contingent bills maintained in the Hospital books or that Rs.2500/- have been drawn from the Bowringpet Taluk Treasury on Abstract Contingent bills, in excess of the expenditure actually incurred as recorded in the registers.

. To enable me to fix the responsibility and to find out the exact way in which things were done, I have requested the Comptroller to favor me with the original A.C. bills on which money was paid in the Treasury, to see if they bear evidence of having been tampered with after they were signed by the District Medical Officer and before they were presented for payment at the Treasury. On receipt of these documents, a further report will be submitted.

..In the mean while, as it is not possible to submit

reliable copies of Detailed Contingent bills, the originals of which are alleged to have been prepared and sent to my office from time to time, but which do not appear to have been transmitted by post, I request special orders of Government authorising the Comptroller to issue instructions to the Treasury to pass the Abstract Contingent bills from April 1926, onwards, without reference ~~to the~~ to the previous expenditure, the adjustment of which must form the subject of separate orders of Government depending on the investigation and final disposal of the accounts relating to the expenditure incurred between May 1925 and -------- March 1926.

I have the honor to be,

.Sir,

Your most obedient servant

McManon

SENIOR SURGEON.

App. F. VI. Gl.]

7

SUBJECT.....

.....

.....

Section Accts

File No. 126-35

Diary No. of letter replied to.....

No. 48/Genl/A

To

General and Revenue Secretariat

( )

the 192

The Comptroller &
Govt, Ohy a Cere

Date of issue 25-6-26

Signed by Asst Secretary
Genl.

Sir,

With reference
to your letter No 1524/
2A2A dated the 19th
May 1926 forwarding the Contin-
gent bills of the
Civil Hospital,
K. G. F., I am
directed to forward herewith
a copy of the Senior

List of enclosures.....

Copied by.....

Examined by.....

over

8

Surgeon's preliminary
report in the matter
and to request him
to forward Court
with his opinion
on the ~~matter~~ suggestion made by Mr Sykes in
last para of the letter

Secy to Govt
Medl & Sanl Deptt

20/6/26.

P. F. VI. Gl.]

9

SUBJECT.....

.....

.....

2865

Section Genl

File No. 126-25-

Serial No. 5

Diary No. of letter replied to .....

No. 49

General and Revenue Secretariat

( )

the *192*

To

The Secretary Govt

in Mysore, Bang

Date of issue 25-6-26

Signed by Asst Abhiji Revd

Sir,

With reference

to your letter No 46

dated the 26th/27th

June 1926 I submit

a preliminary report

regarding the Contin

gent bills of the

Civil Hospital

H. Q. I am

directed to enqu

over

List of enclosures.....

Copied by.....

Examined by .....

10

Now Please see good
as to expedite the
submission of the
final report in this
matter.

Thanking you

Yours faithfully
for Secretary
Medical Council

C.B.
24/8/76

Confidential

WD 0663—GPP—6000—11-9-25

C. O. 42. Gl.

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

No. 1754 TADA

Bangalore, dated.. ..... 26th June ..... *192* 6.

From

T. SATYARAJ CHETTY, Esq., B. A.,
Comptroller to the Government of His Highness the Maharaja of Mysore, Bangalore.

To

R. Ranga Rao, Esq., B.A., B.L.,
Secretary to the Government of Mysore,
Medical and Agricultural Departments,
Bangalore.

Sir,

With reference to your letter No.48 Medl.126-25 dated 25th June 1926, forwarding a copy of the Senior Surgeon's preliminary report regarding the non-submission of the detailed contingent bills of the Civil Hospital, Kolar Gold Fields and asking for my opinion on the suggestion made by the Senior Surgeon in the last para of his report, I have the honor to state that the allotments made under "Diet of Patients and "Contingencies" of the Hospital in the current year's budget has already been exceeded as shown in the margin and a reappropriation of funds to an extent of Rs.1,000/- only has been so far obtained by the Senior Surgeon to meet the excess charges incurred under "Diet of patients".

I may further state that the Medical Officer in charge of the Civil Hospital Kolar Gold Fields has already drawn the abstract contingent bills for April and May 1926 as shown below:-

Vr.No.	Month of encashment	Amount of the bill
418	April 1926	Rs.964-15-0
25	May 1926	Rs.985- 0-0

As the detailed contingent bills of the Hospital have not been received from June 1925 and the budget allotments have been exceeded it does not seem ~~advisable~~ advisable to authorise the payment of the abstract contingent bill for June 1926. But if for administrative reasons it is considered

considered necessary to pay the bills for June, Government may, as a special case permit it after the Senior Surgeon arranges for the excess over the budget allotment being met by a reappropriation of funds or otherwise.

I have the honor to be,
Sir,
Your most obedient servant,

Comptroller.

21 Medical 2 (ix) Kolar Gold Fields Civil Hospital.

	Diet of patients	Other Charges	Contingencies	Bedding and Clothing.
Budget allotment	Rs6,000-0-0 / Rs1,000-0-0	1,000-0-0	1,000-0-0	1,072-0-0
Amount expended	Rs7,586-8-9	128-0-3	1,797-13-0	-

==========

MSR

Note showing the result of examination of the accounts and records of the Office of the Civil Hospital, Robertsonpet.

Occasion for the examination.

The detailed contingent bill of the hospital for the month of May 1925 received in this office in the usual course for countersignature, had to be returned to the District Medical Officer for an explanation of the difference of Rs 100/- between the amount drawn and paid to the Contractor (as seen from his receipt attached to the D.C. Bill as voucher) and the details entered in the bill itself, the latter being in excess. But this bill was not received back in spite of reminders. Nor were the bills for the subsequent months received. As something wrong was thus suspected, an examination of the accounts and books was ordered by the Senior Surgeon.

Period occupied by the audit.

The examination of the books was commenced on the 30th May 1926 and closed on the 3rd June 1926. Thus it occupied five days.

eriod covered by the audit.

It was found that the accounts of the Hospital to the end of May 1925 had been audited by an Auditor of the Comptroller's Office. Hence the accounts from June 1925 to the end of May 1926 was examined.

Scope of audit.

The present examination was undertaken mainly for finding out the cause of the non-submission of the Detailed Contingent Bills.

Prima facie evidence of regular despatch of D.C. Bills.

An examination of the register in which the Office copies of the D.C. bills are maintained, showed that the D.C. bills had been prepared regularly every month and the entries in the "To" register also showed that covering letters with which the D.C. bills were to be sent had also been duly registered as if for despatch.

Beyond this, however, there was no evidence to show that the letters with the bills had actually been posted. No register was forthcoming to show the number of covers sent by post and the name of the peon or other individual to whom they were given for posting. It was represented by the Clerk that a such a book was never maintained in the Institution. The District Medical Officer, who was new, was, naturally unable to throw any light on the point. The statement of the Clerk that no book showing the letters received or despatched by post was ever maintained in the Office cannot be believed. It is likely that ~~that~~ the book has been purposely discontinued and hidden awayby the Clerk. This is a point on which the former District Medical Officer Mr. Y.N. Krishnamurthi may be able to throw light.

The Clerk responsible for not posting the D.C. bills.

That the D.C. bills were being purposely held back by the Clerk became evident from the fact that although the D.C. bills for March and April 1926 had been signed and an entry had been made in the "To" register giving a number to the covering letter submitting the bills to the Head Office, the Clerk had failed to take a certificate of posting, in spite of the District Medical Officer's strict order asking him to do so. But the bills were actually/shoved found and amidst some of the office registers piled up on the floor. The covering letter signed by the District Medical Officer had not even been numbered. The original D.C. bills for some previous months noted in the margin were later found by the District Medical Officer himself while searching the records. The Clerk has thus proved himself to be thoroughly unrealiable.

July, August, November and December 1925. & January 1926.

The actual comparison of the office copies of the A.C. bills and the D.C. bills showed that they more or less tallied with each other, the slight differences being due to the inclusion of charges for water and Electric power supplied to the Hospital, which are not drawn and paid in cash, but paid by book adjustment. As the Comptroller's statements of monthly expenditur are based on the amounts actually drawn from the Treasury on A.C. bills, the original A.C. bills were got from the Comptroller's Office.

A statement is attached showing the amounts actually drawn from the Treasury on A.C. bills from May 1925 to March 1926 and the amounts as per details of expenditure entered in the D.C. bills relating to those months. It will be seen that the amount actually drawn is Rs 9,318-2-0 while details are available in the books and vouchers only to the extent of Rs 7,265-10-0. Thusthe excess of Rs 2,052-8-0 has to be accounted for by Mr. Y.N. Krishnamurthi, who was District Medical Officer during the period.

These original A.C. bills were obtained from the Comptroller's Office with a view to see if they contain signs of having been tampered with during transmission from Robertsonpet to the Treasury at Bowringpet by the clerk for encashment. With the exception of the A.C. bill for May 1925, in which the figures against "Diets" "Extras" and "other charges" and the totals have been altered and the totals entered in words also appear to have been altered, and the A.C. bill for June 1925, in which the amount under "Diets" which was originally Rs 183-10-6 appears to have been altered to Rs 283-10-6 and the total Rs 559-0-5 altered to 659, correspondeing change being also made in the amount

17

in words, the other A.C. bills are clean and apparently genuine.. How each of them happens to be in excess of the office copies of the A.C. bills and D.C. bills by Rs 200 or Rs 300 is difficult to surmise. The then District Medical Officer Mr. Krishnamurthi may be able to explain on comparison of the original A.C. bills and D.C. bills signed by him. Further action to be taken will have to be based on his explanation.

Office imprest and eash Account.

The District Medical Officer has a departmental permanent advance of Rs 10 and an advance of Rs 25/- given by the Sanitary Board to meet expenditure connected with anti-rabic treatment. Two different cash books are maintained to show the expenditure from the two ~~kinds~~ kinds of imprest. A third book is maintained to show the collection of fees from in and out patients, remitenances to the Treasury and amounts paid out of this ~~xx~~ towards wages for attendants on private patients &c. The cash on hand on 30th May 1926 was Rs 42/13/- and found to tally with the total of the balances in the three cash account books.

The maintenance of three cash books is unnecessary. One cash book would seem to serve all purposes of the institution, since details of each item of receipt and expenditure is expected to be entered in the cash book, it will not be difficult to find out, if necessary, how much money has been spent on anti-rabic treatment and has to be recouped from the Sanitary Board and how much on Hospital Contingent expenditure and has tobe ~~received~~ recovered by sending A.C. bills.

Departmental Imprest Account. The details of expenditure entered in the book come to Rs 8 only for February 1926 but the total has been wrongly shown as 10 rupees and the same has been drawn from the Treasury the execess of Rs 2/- drawn has to be explained.

Account of fees collected. In this register has been entered the earnest money deposited by the two tenderers for supply of ~~tinen~~ bedding and clothing to the hospital. The names of the parties from whom the deposit was received should have been entered the transaction itself should have been shown in the departmental cash book as the amount was not received by way of fees for ~~taken~~- treatment.

Under date 31-3-25 is entered a remitance of Rs 39-14-0 to the Treasury but the date of actual credit of the amount to Treasury is 1-4-25

~~Rs~~ 4/- entered as remitted on 13th May 1925 but actually credited to the Treasury on 2-6-25. On 4th August 1925 a sum of Rs 32-9-0 was actually credited to the Treasury while the entry in the cash book is Rs 32-10-0. The difference of one annas has to be explained..

A remitance of Rs 4/- made to the Treasury on the 17th Feb: 1926 has not been entered in the cash account.

Fees from in-patients.

In the in-patients register, against patient Miss. Adams, admitted on the 2nd and discharged on 11th March 1926 the income is shown as 180/- whether any fee was collected is not known. Other cases of the kind are;-

Mrs. Davidson admitted on 31-5-26 income of ~~gard~~ guardian Rs 112/-

Mrs. V.D. Thambuswami Pillai admitted on 10th May 26. income Rs 85/- recovery of fees not shown in the register.

W. Zibuniza. income Rs 125/- admitted on 21-5-26. No entry of recovery of fees.

Mrs. Adams. Income Rs 160/- patient admitted on 18th and discharged on 28th May 1926. No recovery of fees.

Prescribed receipt books for payments made by in-patients has not been used.

Form of receipt to be given to parties making payments on account of in-patients charges was prescribed by Government and duplicate receipt books were printed and sent to all Hospitals were fees are levied. These receipt books have not been used by the District Medical Officer. In the absence of authentic copies "or duplicates" of receipts granted for payments received, it is not possible to check the correctness of accouts showing the collections from fees. These receipt

books ought to be used by granting receipts for all payments on account of in-patients' fees.

Special Charges. Sub Heads are not correctly maintained.

The distribution of items of expenditure under the different budget heads is not correct. The sanctioned ~~xx~~ sub heads into which the special charges of the Hospital are divided are:- (1) Diets, (2) Other charges, (3) Contingencies, and (4) Bedding and clothing. In the A.C. and D.C. bills prepared a new sub head "hospital necessaries is being shown and the excess water charges and Electric charges are brought under hospital necessaries. These ought to be, properly speaking, debited to contingencies and the other items now shown under "Hospital Necessaries" should be debited to head "Other charges"

Contingent register not in proper form.

Contingent register is not maintained in the prescribed printed form. What is designated as such is only a blank book in which copies of the A.C. and D.C. bills are entered. The same book also contains office copies of the salary bills of officers and establishment T.A. bills of the same, copies of statements of deduction on account of insurance and provident fund and copies of indents of perishable articles. Thus one book is made to serve the purpose of a contingent register an indent book and ~~acquitan~~ acquittance roll.

A contingent register should be opened and maintained in the prescribed printed form and the expenditure incurred under the different sanctione heads should be entered in the respective columns. The total allotment under each head shouldbe shown at the top of the columnon each page and the total expenditure incurred should be calculated and noted at the end of each month, so that

so that the amount available for expenditure during the remaining months could be easily seen and the progress of expenditure carefully watched, and regulated according to circumstances.

Diet Roll. The information available from the bed side diet sheets is daily posted in this register and at the end of the month, the total charges incurred during the month are made out, and these are checked and signed by the District Medical Officer himself and the bills are prepared accordingly. The totals of the diets, &c., issued during the month are entered in pencil. As the District Medical Officer satisfies himself as to the correctness of the totals, the final entry should be inked before attestation.

Acquittance Roll. As already noted, this has not been separately maintained.

Stock-book of Bedding & Clothing: This has been checked by the Auditor of the Comptroller's Office in February 1926. The crockery sanctioned in the Senior Surgeon's No. A.Dis. 267 dated 20th October 1925 has been purchased and brought on the stock account. Instead of 16 Milk Jugs sanctioned, 24 brass tumblers have been purchased. This should have been reported and with necessary explanation for the change and orders of the sanctioning authority obtained.

Service Registers: These have not been opened in the case of the ~~flewi~~- following eight hands borne on the establishment:- The District Medical Officer has been requested to have them opened early.

21

1. Clerk.
2. Nurse Kamalakshamma.
3. Warder Kuppasami.
4. Ward Attendant Kali.
5. Peon Konda Reddi.
6. Dhobi Chenniah.
7. Toti Narsingadu.
8. " Musaligodu.

Schedules of establishment: These are available from the year 1908, except the onefor 1924, which is not available. That for 1925 is copied in the Annual Returns Book. It isalso also not signed by the District Medical Officer.

Office Order Book:- In this book all orders issued and fines imposed are recorded with serial numbers.

1. Order No.77 dated 4-6-25. Fining the Contractor Rs 5/- for not attending Hospital regularly.
2. Order No. 79 dated 5-6-25. Fining Nurse Gnanacan Ayah Yellamma 8 annas each.
3. Order No. 92 dated 28-6-25 Michael Fined 1 rupee.
4. Order No. 104 dated 7-8-25 Toties Venkatigodu and Narasigadu fined 8 annas each.
5. Order No. 111 Konda Reddi fined annas 8.
6. No. 124 dated 6-10-25, Contractor fined Rs 5/- for supplying bad vegetables.
7. No. 124 dated 6-10-25 Chinaswami fined one rupee.

In none of the above cases is there any indication of the fines having been either excused or recovered.

Stock Register of Furniture, &c.

(1) There were 8 buckets in stock in the beginning of 1925. The D.C. bills show that 4 were purchased in May and 8 more in October 25. But according to to the stock register there were only 12 buckets on the date of the present audit. 8 buckets have to be accounted for.

(2) Instead of 3 saucepans mentioned in the sanctioned indent, one copper vessel was purchased.

(3) Four bowls purchased during August 1925 have not been brought on the stock register.

22

(4) Two enamel basins and 6 yards of mackintosh purchased in February 1926, not brought on the stock register.

(5) Nail brushes - 4 purchased in September '25
6 in October 1925.
4 in November 1925. Only 8 were found to be in use. The remaining ~~six~~ six have to be accounted for.

(6) There are three time pieces in the Wards. They are not in the Stock account. When they were purchased is not known.

The above are some of the discrepancies between the actual stock on hand and the book balance found out in the test audit.

Tappal Book. Just as a local delivery book is maintained in which the initials of the addressee are taken in acknowledgment of receipt of the covers, a "To Tappal Book" should be insisted upon. The number and date of the references contained in each cover, with the name of the individual entrusted with the duty of posting the covers should be recorded therein and the initials or thumb impression of the person obtained. There mush have been such a book. Apparently it has not not been regularly maintained by the Clerk. In the case of important correspondence, it would be well to obtain certificates of posting.

The present District Medical Officer has been setting right some of the defects referred to above.

Office of the Senior Surgeon)
in Mysore, (
Camp, Mysore July 1926.)

W Hamilton
Senior Surgeon,

A.R.M.

STATEMENT SHOWING DIFFERENCES OBSERVED BETWEEN A.C. & D.C. BILLS OF THE

Date of A.C. Bills.	Diets.		Hospital Necessaries.		Conti
	Amount drawn on A.C: Bill	Details furnished in D.C. Bill as per contractor Vouchers.	Amount drawn on A.C.Bill	Details furnished in D.C. Bill as per contractor's vouchers.	Amount drawn A.C.Bi
	Rs	Rs	Rs	Rs	Rs
9-5-1925	504 8 0	504 8 0	117 2 10	117 2 10	10 3
70-6-1925	664 11 7	544 11 7	120 6 4	120 6 10	13 0 19 3
2.6.1925	531 7 7	431 7 7	127 8 10	127 8 10	..
18-8-1925	222 0 5				
20-8-1925	659 6 3	547 8 5		123 13 10	9 15 7 3
16-9-1925	714 12 0	514 12 10	136 7 4	136 7 4	7 0 12 0
15-10-1925	737 10 2	505 2 1	123 6 7	133 6 7	3 0
18-11-1925	781 10 11	581 10 11	178 7 10	178 7 10	8 6
22-12-1925	829 14 3	529 14 3	154 6 8	154 6 8	158 4 10 0
13-1-1926	657 14 4	457 14 4	142 0 4	142 0 4	10 0
12-2-1926	765 15 1	465 15 11	140 2 7	140 2 7	10 0
13-3-1926	537 12 5	337 12 5	156 7 3	156 7 6	10 0

DISTRICT HOSPITAL, KOLAR GOLD FIELDS FROM MAY 1925 to MARCH 1926.

Agencies.		Total.			
	Details furnished in D.C. Bill	Amount drawn on A.C. Bill	Details furnished in D.C. Bill.	Difference	Remarks.
	Rs	Rs	Rs	Rs	
on al	9 14 0 to- to- 0	632 3 0	631 9 0 to- to- 0		
	33 0 0 19 8 0	837 10 0	717 10 0	120 0 0	Contractor's copy of the voucher Rs 665-2-0
		659 0 0	559 0 0	100 0 0	-do- Rs 559-0-0
		222 0 0		222 0 0	Omitted in the D.C. Bill
0	9 15 0 0 7 3 0	676 8 0	688 8 3	--12 0 0	Contractor's vouchers is for Rs 666-9-0 whereas the Contractor's bill is passed for Rs 671-6-3
0	7 0 0 0 12 0 0	870 4 0	670 4 0	200 0 0	Contractor's voucher is for Rs 663-4-0 against his bill for Rs 651-4-0
0	8 0 0	869 1 0	646 9 0	222 8 0	Contractor's copy of voucher, Rs 638-9-0
0	8 6 0	968 9 0	768 9 0	200 0 0	-do- Rs 760-3-0
0 0	158 4 0 10 0 0	1152 9 0	852 9 11	300 0 0	Contractor's voucher Rs 842-9-0
0	10 0 0	809 15 0	609 15 0	200 0 0	-do- Rs 599-15-0
0	10 0 0	916 3 0	616 3 0	300 0 0	-do- Rs 606-3-0
0	10 0 0	704 4 0	504 4 0	200 0 0	Contractor's copy of voucher Rs 494-4-0
		9,318 2 0	7265 10 0	2,052 8 0	

M Nanjunda

SENIOR SURGEON.

24

Pr. F. VI. Gl.]

SUBJECT.....

.....

.....

Section Md

File No. 126-25

Diary No. of letter replied to 125

No. 9266

To

The Senior Surgeon in mysore, Bangalore.

General and Revenue Secretariat

(Gen)

the 192

Date of issue 8/7/26

Signed by Mr. M.V.J

List of enclosures.....

Copied by.....

Examined by.....

Sir,

With reference to your letter no G.C.S. dated the 3rd/5th July 1926 forwarding for information a note embodying the result of the examination of the Books & Registers of the Civil Hospital, K.G.F., by Your office staff, I am directed to request You to

over

be so good as to
expedite the submission
of your final report
in the matter

I have the

dep to Ewt,
Ins 8/7 Chief of Agricultural Credit.

C.S.B.,
8/12/26

00903

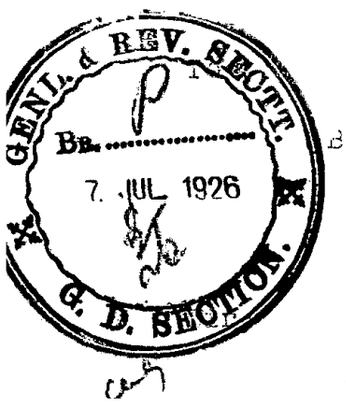
(26) f.m. 248 57/26.

Office of the District Magistrate, Kolar District.
Dated Kolar, the 3rd J u l y 1926.

fc 1/26-27 mem 126-25-9

From

S. Hiriannaiya, Esq., ..., B.L.,
District Magistrate, Kolar District.



To

B. Nagappa, Esq., Bar-at-Law,
Secretary to Government of Mysore,
Local & Legislative Apartments, Bangalore.

I have the honor to report that a complaint has been lodged at the Robertsonpet Police Station, K.G.F. on 21-6-1926, by the Local District Medical Officer stating that his Clerk -- Venkatapathi drew 1639/-from Bowringpet Taluk Treasury on 22nd June 1926 on an abstract contingent bill for May 1926 and absconded without handing over the amount to the officer as usual. It is reported that a telegram dated 24-6-1926 was received from the said Clerk from Bangalore praying for eight days' leave.

2. A case under Section 409 I.P.C. has been registered against the clerk and the investigation is proceeding.

I have the honor to be,
S i r,
Your most obedient servant,

Treasury Assistant Commissioner,
For District Magistrate,
Kolar District.
(absent from station).

V.V,R.
3726.

GENERAL AND REVENUE SECRETARIAT.

28

Abstract of Tappal dated 7th July *1926.*

From whom	Brief abstract
The District Magistrate, Kolar District.,	States that a complaint has been lodged at the Robertson Police Stn., K.G.F., on 28.6.26, by the Local District Medical Officer stating that his clerk Venkatapathi drew Rs.1639/- from Bowringpet Taluk Treasury on the 22nd June 1926 on an abstract contingent bill for May 26 and absconded wothout handing over the amount to the Officer as usual, that it is reported that a telegram dated 24.6.1926 was received from the said clerk - from Bangalore praying for 8 days' leave and that the case is under investigation.

Rev Secy
(1) may please ascertain from
whether the 1639 for
the Dist Hospl is a usual
amount for June month &
is unusually large whether
(2) if so or suspicion or carelessness
attaches to the
drawal Staff for
amount. (3) the
Signature put on
compared with the genuine
sig. of the
was easy or
difficult to
forge

Dist Supdt
and DC

Registrar

No. G.C.S-2 Office of the Senior Surgeon
ac one in Mysore,
Camp, Mysore, dated 5th July '26

29

From CONFIDENTIAL.

B. Mahomed Usmon, Esq., L.M.& S.,
Senior Surgeon in Mysore, Camp, Mysore.

Med 126-25-10

To

R. Ranga Rao, Esq., B.A.,B.L.,
Secretary to The Government of Mysore,
Medical & Agricultural Departments.

Sir,

In continuation of this office No. G.C.S. dated 5-7-26, I have the honor to forward the accompanying copies of correspondence relating to the arrest of Clerk Venkatapathi attached to the Office of the District Medical Officer, Kolar Gold Fields for having forged the signature of the Dist. Medical Officer in the A.C. bill and absconded with Rs 1,639/- drawn from the Bowringpet Taluk Treasury on 22-6-26.

I have the honor to be,
Sir,
Your most obedient servant,

Senior Surgeon, M.G.

Subj. in continuation of a letter reported earlier the day
First member.
a.r.m.

Submit to Dewan for perusal. (The S.S. suspected that something was wrong long ago & if he had acted more promptly this last promotion might not have occurred) Please suggest whether Mr. is not to be Rs 2000 or odd instead of Rs 1500 as at present. 6/7/26. Also whether after suspension

G. R. S. III—3]

ROUTINE NOTES.

(30)

D.O. letter dated the 29th June 1926 from the Senior Surgeon in Mysore, to the Assistant Superintendent, City Police, Bangalore.

We have just received a report from the District Medical Officer, K.G.F. that Clerk Venkatapathi of his office, has forged the signature of the District Medical Officer to an Abstract Contingent Bill has drawn a sum of Rs 1,639/- from the Bowringpet Taluk Treasury on the 22nd Instant and the individual has been absconding since the 21st Instant. A complaint has been lodged by that Officer in the 28th Instant to the K.G.F. Police.

Since it is very essential that he should be arrested immediately and the amount recovered, and as it is understood that he has come to Bangalore where he has relatives both at Seppings Road, Cantonment and Basavangudi, Bangalore City, I request that ~~accused and~~ you will kindly depute one of your C.I.D. Officers to trace the accused and have him arrested. I have directed one of this office clerks by name Mr. Ethiraja Mudaliar, who knows the accused and would identify him, to accompany any officer you may depute in this connection.

Trusting that you will lend your full co-operation.

Letter dated the 29th June 1926 from the District Superintendent of Police, K.G.F. to the Inspector General of Police in Mysore.

I have the honor to report that a complaint has been lodged at the Robertsonpet Police Station last night by the District Medical Officer, Kolar Gold Fields stating that his clerk Venkatapathi

Dewan. RG 8/7

RG 9/7

N. B.—Should routine notes be written on small slips the notes must be cipoed, or slips pasted on this form

(32)

Jmto

No 126-25-11

To

The Deputy Commissioner,
Kolar District.

G 320 9/12.7.26

S i r,

I am directed to state that a clerk of the Civil Hospital, Robertsonpet, ~~sent a~~ cashed a forged Abstract Contingent Bill of the Hospital for Rs.1,639 at the Taluk Treasury, Bowringpet, on the 22nd June 1926. I am to request you to ascertain whether this amount is not unusually large for being drawn in one month on behalf of the Hospital and if ~~this~~ it is unusually large whether any suspicion or carelessness should attach to the Treasury Staff for disbursing such a large amount. If the forged bill is still in the Treasury at Bowringpet, the forged signature may be compared with the genuine signature, and your opinion furnished whether the forgery could not have been detected [redacted]. I am also to enquire whether specimen signatures of all drawing officers are not kept at the Treasury and whether the signatures of the present Assistant Surgeon was available for comparison, particularly as the officer was newly posted.

I have etc.,

Secretary to Govt.,
Agril. and Medical Deptts.

9/7

APP. F. VI. Gl.]

(34)

SUBJECT.....

.....

.....

Section Medical

File No. 126-25

Serial No. 13

No. 4397

Diary No. of letter replied to...175...

General and Revenue Secretariat

(Gen)

the *192*

Date of issue...14/7/26...

Signed by...Mr. M.V.J...

List of enclosures.....

Copied by...B/Mun...

13/7

Examined by.....

T.

~~The Secretary~~ The Comptroller to Govt. Baroda

Sir,

With reference to the correspondence ending with your letter no 1752, J A & DA dated the 26th June 1926 in the matter of the non-submission of the detailed contingent bills of the Civil Hospital Kalabandar for June

over

(35)

directed to request
you to be so good as
forward for perusal
Col
Colles of Communication
that have passed between
Yourself and the Senior
Surgeon in the Medical

I have &c

Peg to Lord,
Medical Board

C.S.
13/7/26

(37)

20t.. July 6

S. 596/Jun. 1
Med

No 126-25-15

xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx
Medical and Agricultural Department,
Bangalore,

F.F. Bowring, Esq., J...,
Inspector General of Police in Mysore,
Bangalore.

I am directed to forward herewith copy of a letter and its enclosure from the Senior Surgeon in Mysore relating to the arrest of ~~the~~ a clerk by name Venkatapathi who was employed in the Office of the District Medical Officer, Kolar Gold Fields, and who has absconded after misappropriation of certain moneys belonging to Government. I am to request that if action in this respect has not already been taken, an intelligent officer from the C.I.D. may be put on the work of tracing this man, and every effort made to trace ~~the man~~ him and bring him to book. It is understood that the man wrote to certain officials as from Madras.

I have the honour to be,
Sir,
Your most obedient servant,

Sd. R. Ranga Rao.
Secretary,
Medical and Agri. Deptts.

Memo No. S.597.

Copy of the above is forwarded with compliments to the Deputy Commissioner, Kolar District.

By Order,

For Secretary to Government.
Medl. and Agri. Deptts.

While on the subject
I have been ~~requested~~ solicited
by Mr. Lloyd to see for
him ~~me~~ in writing his views
on certain points
& hope his return
will be awaited.
C.G.
23/7/26.

N&K
23.7.26

CONFIDENTIAL

WD 0663—GPP—6000—11-9-25

C. O. 42. Gl. **OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.**

No. *Bangalore, Dated...* 19th July ..... 1926.

From

S. Shamanna Esq., B.A.,
Comptroller to the Government of His Highness the Maharaja of Mysore, Bangalore.

To

R. Ranga Rao Esq., B.A., B.L.,
Secretary to the Government of Mysore,
Medical & Agricultural Departments, Bangalore.

Sir,

With reference to your letter No.G.397/Med. 126-25-13 dated 14th July 1926 asking this office to forward copies of all communications that have passed between this office and that of the Senior Surgeon in the matter of non-submission of the Detailed Contingent bills of the Civil Hospital, Robertsonpet, I have the honor to forward herewith copies of correspondence noted below for perusal as desired.

I have the honor to be,
Sir,
Your most obedient servant,

Deputy Comptroller.

CV

No. 476/TAD A	dated	15th October 1925
No. A.D.No.14A	"	11th December 1925
No. D.C. 91	"	15th December 1925
No.1429/TAD A	"	~~18th May 1926~~ 27th April 26
No.1543/TAD A	"	18th do
No.C.104	"	16/17th June 1926 from the Senior Surgeon
No.1712/TAD A	"	19th June 1926
No.48/Med.126-25	"	25th June 1926 from Camp Mysore
No.1754/TAD A	"	26th June 1926
No.4/TAD A	"	1st July 1926
No.Con.97	"	3rd/5th July 1926 from the Senior Surgeon
No.46/TAD A	"	7th July 1926
No.72/TAD A	"	10th July 1926

No 1542 TAD. A dated 8th May 1926.
Reminder to No 476 TAD. (A) dated 10.11.25.
27.4.26.

40

Letter No.476/TAD A dated 15-10-25 from the Comptroller in Mysore, Bangalore, to the Senior Surgeon in Mysore, Bangalore.

======

I have the honour to state that detailed contingent bills for the amounts drawn on abstract contingent bills as noted in tl margin have not yet been received for audit and to request that you will be so good as to obtain them from the Medical Officers in charge of the Institutions to which they relate and forward them to this office at an early date. If any of them have already been sent to this office, the number and date of the letter with which they were sent may also be kindly stated. I may also request you to inform me in communication with the Medical Officers in charge of the Institutions concerned when the amounts of the following Detailed Contingent bills drawn on abstract contingent bills were drawn from the Treasury. An early reply is requested.

Vide over-leaf

D.C. bill of	P.K.Sanatorium for	April 1924	Rs 787-12-10
	do	May "	791-11- 0
	do	June "	624-11- 6
	do Vani Vilas Hospital for	October 1924	674-12- 7
do	Ayurvedic College Mysore	do	30- 0- 0
do	Krishnarajendra Hospital	do	3198- 7-11)
			282- 9- 0)
do	Ayurvedic Dispensary Mysore	do	72- 0- 0
do	District Hospital,Kolar for	Nov.1924	226- 3-11
do	Civil Hospital, K.G.F.	for February 1925	638- 3-11
do	do	March "	672- 7- 0
do	E.D.Hospital, Mysore for April	1925	66-10- 9
do	P.K.Sanatorium, Mysore, for	March 1925	542- 3- 5
do	do	May 1925	603-15- 8
do	do	June 1925	459- 2-10
do	District Medical Officer	do	14- 6- 0

=======

P.T.O.

" Copy "

E1

Krishnarajendra Hospital Mysore

A.C. bill dated	28-2-25 for	Rs 99- 6- 0
do	31-3-25	2453-14- 0

P.K. Sanatorium Mysore

A.C.Bill drawn in July 24 for		Rs 723-14- 8
do		239-12- 8
do dated	8-6-25 for	485- 1-10 0
do drawn in June 24		1400- 0- 0
do	do	16- 9-11

E.D. Hospital, Mysore

A.C.bill drawn in July 1923 for		255-13-11

Indigeneous Hospital Mysore

A.C. bill drawn on	9- 3-25 for	33- 0- 0
do	27- 3-25 for	55- 0- 0
do	27- 4-25 for	60- 0- 0
do	27- 5-25 "	57- 0- 0
do	29- 6-25 "	62- 0- 0

Unani Hospital Mysore

A.C. bill drawn on	1-5-25 for	68-11-11
do	1-6-25 for	96- 7- 7

District Hospital Chitaldrug

A.C.bill drawn on	30-6-25 for	174- 2-10

District Hospital, Shimoga

A.C. bill drawn on	21-4-25 for	5- 0- 0
do	27-6-25	14- 6- 0

District Hospital Hassan

A.C. bill drawn in August 1923		393- 7- 7
do	26-5-25 for	231- 7- 0

Civil Hospital, K.G.

A.C. bill drawn on	2-6-25 for	659- 0- 0
do	30-6-25 "	837-10- 0

Copy.
19.7.26

Letter No.1542 TAD A dated 18-5-26 from the Comptroller in Mysore, Bangalore, to the Secretary to Government, Medical and Agricultural Departments, Bangalore.

=======

I have the honour to report for the information of Govt that as the Detailed Contingent bills for the amounts drawn on Abstract Contingent bills, by the District Medical and Sanitary Officer in charge of the Civil Hospital at Robertsonpet (K.G.F) from August 1925 and onwards have not yet been received in this office for audit the Senior Surgeon in Mysore was requested finally in this office letter No.1429 TAD A dated the 26/27th April 1926 (copy herein enclosed) to take early steps for the bills in question being obtained and forwarded to this office. But as no reply was received from him in the matter, the District Treasury Officer, Kolar, has this day been instructed under Article 142(a)5 M.A.C. Vol.I to stop the payment of further abstract contingent bills presented by the District Medical and Sanitary Officer at the Bowringpet Taluk Treasury, until further instructions are received in the matter from this office.

" Copy "

AA
19.7.26

45

D.O. No.C 10 (Immediate & Confidential) dated 16/17th June 1926 from the Senior Surgeon in Mysore, Bangalore, to the Comptroller in Mysore, Bangalore.

====

With reference to your letter No.1542 TAD A dated 19th May 1926, to the Secretary to Government, Medical & Agricultural Department, regarding the non-receipt of the D.C.Bills of the K.G.F. Civil Hospital, from August 1925, I write to inform you that an examination of the Registers and Books of the Hospital made by my office with a view to obtain copies of the D.C. Bills in question, the originals of which were alleged to have been sent to my office from time to time and lost in transit, has shown that the expenditure actually incurred as entered in the office copies of the D.C.Bills does not tally with the figures shown in the monthly expenditure statements furnished by your office. The distribution of the charges under different heads is also not clear from the books. To enable me to verify the figures available in the Hospital books with the amounts ~~xxxx~~ actually drawn from time to time under different sub-heads of "Special Charges", I request you to be so good as to cause the original A.C.Bills of the Civil Hospital, K.G.F. presented at the Bowringpet Taluk Treasury, from May 1925 to March 1926 inclusive being kindly sent to me for reference. They will be duly returned to you in a day or two.

" Copy "

19.7.26

(Confidential). (46

D.O. letter No.1712 TAD A, dated 19-6-26 from the Comptroller in Mysore, Bangalore, to the Senior Surgeon in Mysore, Bangalore.

========

As desired in your D.O. letter No.C.10 dated 16/17th June 1926, I am herewith sending the original abstract contingent bills of the Civil Hospital K.G.F. presented at the Bowringpet Taluk Treasury from May 1925 to March 1926 inclusive as shown elow. The bills may kindly be returned when they are no onger required.

Vr.No. of the Bill		Amount of the bill.	Date of encashment
341	May 1925	Rs 632- 3- 0	9- 5- 25
361	June "	659- 0- 0	2- 6- 25
763	do	837-10- 0	30- 6- 25
398	August 1925	222- 0- 0	18- 8- 25
403	do	676- 8- 0	20- 8- 25
333	Sept. "	870- 4- 0	16- 9- 25
438	Oct. "	869- 1- 0	15-10- 25
413	Nov. "	968- 9- 0	18-11- 25
442	Dec. "	1152- 9- 0	22-12- 25
125	January 1926	809-15- 0	13- 1- 26
465	February "	916- 3- 0	12- 2- 26
383	March "	704- 4- 0	13- 3- 26

" Copy "

AU 19.7.26

47

(confidential)

Copy of letter No.48/Medl.126-25, dated Mysore 25th June 1926, from the Secretary to the Government of Mysore, Medical and Agriculture Department, to the Comptroller in Mysore, Bangalore.

========

With reference to your letter No.1542/TADA dated the 19th May 1926 regarding the contingent bills of the Civil Hospital, Kolar Gold Fields, I am directed to forward herewith a copy of the Senior Surgeon's preliminary report in the matter and to request you to favour Government with your opinion on the suggestion made by the Senior Surgeon in the last para of the letter.

=======

Copy

MR
19.7.26

MSR

Letter No.16 dated the 16/17th June 1926 from the Senior Surgeon with the Government of Mysore, to the Secretary to Government, Medical and Agricultural Departments.

========

In continuation of my report No.C.944-31 dated 4th June 1926, regarding the non-submission of the Detailed Contingent bills of the Civil Hospital, Kolar Gold Fields, I have the honor to state that apart from certain minor shortcomings in the maintenance of the accounts of expenditure in the Hospital, disclosed in the examination of the Hospital Records by my office staff, it is seen that there is a difference of roughly about Rs2,500/- in the expenditure of the Hospital from May 1925 to March 1926, between the figures of the expenditure statement received from the Comptroller's Office and the figures shown in the office copies of the Detailed Contingent bills maintained in the Hospital Books or that Rs2,500/- have been drawn from the Bowringpet Taluq Treasury on Abstract Contingent bills, in excess of the expenditure actually incurred as recorded in the registers.

To enable me to fix the responsibility and to find out the exact way in which things were done, I have requested the Comptroller to favour me with the original A.C.Bills on which money was paid in the treasury, to see if they bear evidence of having been tampered with after they were signed by the District Medical Officer and before they were presented for payment at the treasury. On receipt of these documents, a further report will be submitted.

In the meanwhile, as it is not possible to submit reliable copies of detailed contingent bills, the originals of which are alleged to have been prepared and sent to my office from time to time but which do not appear to have been transmitted by ~~you~~ post, I reques special orders of Government authorising the Comptroller to issue instructions to the treasury to pass the abstract contingent bills from April 1926, onwards, without reference to the previous expenditur

the

the adjustment of which must form the subject of separate orders of Government depending on the investigation and final disposal of the accounts relating to the expenditure incurred between May 1925 and March 1926.

==========

"C o p y"

AC
19.7.26

50

Copy of letter No.1754 TADA dated 26th June 1926, from the Comptroller in Mysore, to the Secretary to Government, Medical and Agricultural Departments, Bangalore

========

With reference to your letter No.48 Medl.126-25 dated 25th June 1926, forwarding a copy of the Senior Surgeon's preliminary report regarding the non-submission of the detailed contingent bills of the Civil Hospital, Kolar Gold Fields, and asking for my opinion on the suggestion made by the Senior Surgeon in the last para of his report, I have the honor to state that the allotment made under "Diet of patients" and "contingencies" of the Hospital in the current year's budget has already been exceeded as shown in the margin and a reappropriation of funds to an extent of Rs1,000/- only has been so far obtained by the Senior Surgeon to meet the excess charges incurred under "Diet of patients".

I may further state that the Medical Officer in charge of the Civil Hospital Kolar Gold Fields has already drawn the abstract contingent bills for April and May 1926 as shown below.

Voucher No.	Month of encashment	Amount of the bill
418	April 1926	Rs964-15-0
35	May 1926	Rs985- 0-0

As the detailed contingent bills of the Hospital have not been received from June 1925 and the budget allotments have been exceeded it does not seem advisable to authorise the payment of the abstract contingent bill for June 1926. But if for administration reasons it is considered necessary to pay the bills for June Government may as a special case permit it after the Senior Surgeon arranges for the excess over the budget allotment being met by a reappropriation of funds or otherwise.

=======

MSR

p.t.o.

J 7

21 Medical 2 (ix) Kolar Gold Fields Civil Hospital.

	Diet of patients.	Other charges	Contingencies.	Bedding and Clothing.
Budget allotment	Rs6,000-0-0 plus Rs1,000-0-0	Rs1,000-0-0	Rs1,000-0-0	Rs1,072/-
Amount expended	7,586-8-9	128-0-3	1,797-13-0	

Copy

AU
19.7.26

5 2 - —

Copy of letter No.4/TADA dated 1st July 1926, from the Comptroller in Mysore, Bangalore, to the District Medical Officer, Kolar Gold Fields.

==========

With reference to your letter No.1060 dated 28th June 1926, requesting to be informed whether the abstract contingent bills of the Civil Hospital, Robertsonpet, Kolar Gold Fields, for the months of May and June 1926, can be drawn to avoid lapse of grant, I have the honor to state that the allotment made under "Diet of patients" and "contingencies" of the hospital has already been exceeded as shown in the margin and a reappropriation of funds to an extent of Rs1,000/- only has been so far obtained by the Senior Surgeon to meet the excess charges incurred under "Diet of patients."

I may state further that an abstract contingent bill for Rs985/- has already been drawn for May 1926. As the detailed contingent bills of the Hospital have not been received from June 1925, and the budget allotments have been exceeded, payment of the abstract contingent bill for June 1926 cannot be authorised except under an order of Government.

======

21 Medical 2 (ix) Kolar Gold Fields Civil Hospital.

	Diet of patients.	Other Charges	Contingencies.	Bedding and Clothing.
Budget allotment	Rs6,000-0-0 plus 1,000-0-0	Rs1,000-0-0	Rs1,000-0-0	Rs1,072/-
Amount expended	7,586-8-9	128-0-3	1,797-13-0	

======

Copy
AU
19.7.26

MSR

53

(Confidential)

Copy of letter No.G.C.5-1 dated the 3/5th July 1926, from the Senior Surgeon in Mysore, Bangalore to the Comptroller in Mysore, Bangalore.

==========

With reference to your No.1543/TADA dated 19th May 1926, issuing instructions to the Treasury Officer, Bowringpet Taluq Treasury, not to cash any abstract contingent bills of the District Medical Officer, Kolar Gold Fields, pending further instructions from you, I have the honor to inform you that I have been making detailed examination of the books and registers of the Civil Hospital and making necessary enquiries as to how the detailed contingent bills which appear to have been duly prepared, failed to reach my office.

In the meanwhile, it is reported that a memo No.1543 dated 8th June 1926, was issued from your office withdrawing the interdict above referred to, of which, however, neither this office nor the District Medical Officer, Kolar Gold Fields, has had any knowledge, until the latter officer received a communication No.623 dated 28th June 1926, from the Treasury Officer, Bowringpet Taluq Treasury (copy enclosed).

I request that the circumstances in which your memo No.1543 dated 8th June 1926, was issued and information thereof was not given to this office, may kindly be intimated to me at your earliest convenience.

==========

Copy

19.7.26

× 54

Letter No.623/25-26 dated 28th June 1926, from the Treasury Officer, Bowringpet Taluq, Bowringpet, to the District Medical and Sanitary Officer, Kolar Gold Fields.

========

In reply to your letter No.1063 dated 28th June 1926, I have the honor to state that the Comptroller having in his memo No.1543 dated 8th June 1926, withdrawn his objection and permitted the encashment of abstract contingent bills received from you from the said date, your Hospital Abstract Contingent Bill for the month of May 1926, amounting to Rs.1,639/- was accordingly presented by Venkatapathi your clerk, on the 22nd instant, and the amount paid to him as usual under the endorsement made thereon by you, as is evidenced from the original bill and the Treasury Registers.

"C o p y".

AU 19.7.26

=========

S.S

Copy of letter No·19 Confdl/46-A dated 7th July 1926, from the Comptroller in Mysore, to the Senior Surgeon in Mysore, Bangalore·

=======

With reference to your letter No·G.C.5-1 (Con-97/6-7-26) dated 3/5th July 1926, desiring to know the circumstances under which this office memo No·1543 dated 8th June 19 26 withdrawing the objection issued in No·1543 TADA dated 19th May 1926, was issued, I have the honor to state that this office memo No·1543 dated 8th June 1926 is not traceable as having been issued by this office from the office records and that the memo in original has therefore been called for from the Bowringpet Taluq Treasury today·

=======

Copy of letter No·72 TADA dated 10th July 1926, from the Comptroller in Mysore, Bangalore, to the Senior Surgeon in Mysore, Bangalore·

=========

In continuation of this office No·46 TADA dated 7th July 1926, I have the honor to inform you that memo No·1543/TADA dated 8th June 1926 alleged to have been issued from this office to the Deputy Commissioner, Treasury Department, Kolar is not a genuine one nor was it issued from this office·

==========

"C o p y

All
19.7.26

MSR

APP. F. VI. Gl.] 57

SUBJECT.....

.....

.....

Section Med

File No. 126-25

Serial No. ~~20~~ 18

Diary No. of letter replied to.....

No. 9872

To

The Senior Surgeon
in Mysore, Bangalore.

General and Revenue Secretariat
( )
the *192*

Date of issue 27/7/26

Signed by Mr. M.V.J

Sir,

With reference to
the correspondence
ending with your le
No G.C.S-14 dated
16th July 1926 furn
nishing further in-
formation regard
the misappropriat
of Govt money by
the Clerk of the Civil
Hospital, Robertson
pet, I am directed

List of enclosures.....

Copied by.....

Examined by.....

over

WD 01265—GPB—31,000— 24-12-25

to request you to be
so good as to state
whether the said Clerk
~~transmitted~~ has entered at the time of his application to take
into any contract with the
Govt to the effect that
all moneys moneys
fully due to Govt
from him shall be
recoverable as arrears
of land revenue, and
if so to send up a copy
of the bond or any other
agreement ~~that the~~
might have entered
into with the Govt in
connection with his
~~appointment~~

I am also to request
you to furnish Govt with
a list of properties owned
by the Clerk at a very early
date

I have &c

Secy to Govt,

Rev
2nd
28. 24/12/26 Arnold Revd Debt

946

Fm 673 1926

No:A.1-
C.1151/26-27. Office of the Deputy Commissioner, Kolar District.
Dated Kolar, the 24th J u l y 1926.

do
Medl 126-25-11

En.

From

S. Hiriannaiya, Esq., M.A., B.L.,
Deputy Commissioner, Kolar District.

GEN. & REV. SECTT. PR. 27. JUL. 1926 G. D. SECTION.

R. RANGA RAO, ESQ., B.A., B.L.,
Secretary to Government of Mysore,
Medical & Agricultural Departments,
B A N G A L O R E.

Sir

Adverting to your letter No:G.320/Medl.126-25-11 dated 12th July 1926, re: encashment of a forged abstract contingent bill of the Hospital for Rs. 1639/- at Bowringpet Taluk Treasury on the 22nd June 1926, I have the honor to forward herewith copy of Bowringpet Taluq Amildar's report No:24/26-27 dated 21st July 1926, and to state that as at present advised I agree with the Amildar. I shall make a further report after a detailed investigation at Bowringpet.

I have the honor to be,
S i r,
Your most obedient servant,

Treasury Assistant Commissioner,
For Deputy Commissioner,
Kolar District.

V.V.R.
24726.

04376

J.C. 1/26-27 Encl

(62) Jrm 672

Office of the District Magistrate, Kolar District.

In all future correspondence please quote No: & the Title.
No:-

Dated K o l a r, the 22nd July 1926.

Med 126-25

Immediate

GEN. & REV. SECTT. PR 25. JUL. 1926 G. D. SECTION.

From

S. Hiriannaiya, Esq., M.A., B.L.,
Deputy Commissioner, Kolar District.
District Magistrate,

To

R. Ranga Rao, Esq., B.A., B.L.,
Secretary to the Government of His Highness the
Maharaja of Mysore,
Medical and Agricultural Departments, BANGALORE.

Sir,

With reference to your letter No. G. 598/Med. dated 20-7-1926, enquiring whether any report was made either to Government or to the Revenue Commissioner in the matter of a clerk of the civil Hospital, Robertsonpet, forging and cashing an abstract contingent bill for Rs. 1,639-0-0 at the Bowringpet Taluk Treasury on 28-6-1926, I have the honour to state that a report was submitted to the Secretary to Government, Local and Legislative Departments, with this office No. J.C. 1 of 1926-27 dated 5-7-1926 (copy enclosed for perusal.).

I have the honour to be,

S i r,

Your most obedient servant,

Treasury Assistant Commissioner,
For District Magistrate,
Kolar District.

A.R.
22/7.

Copy of letter No. J.C. 1 of 26-27 dated 3-7-1926, from the - District Magistrate, Kolar District, to the Secretary to Government of Mysore, Local and Legislative Departments in Mysore, Bangalore.

==00==

I have the honour to report that a complaint has been lodged at the Robertsonpet Police Station, Kolar Gold Fields, on 28-6-1926 by the local District Medical Officer stating that his clerk Venkatapathi drew - - Rs. 1,639-0-0 from Bowringpet Taluk Treasury on 22-6-1926 on an abstract - contingent bill for May 1926 and absconded without handing over the amount to the office as usual. It is reported that a telegram dated 24-6-1926 received from the said clerk from Bangalore praying for eight days leave.

2. A case under Section 409 I.P.C. has been registered against the - clerk and the investigation is proceeding.

==========

"COPY"

For District Magistrate,
Kolar District.

A.R.
22/7.

22/7

6-3 051.70 GM 794 6.4

Office of the Deputy Commissioner, Kolar District.

No: A1-C.1151/26-27 Dated K o l a r, the 26th July 27 1926.
Encs.

Med 126-25-22

From

S. HIRIANNAIYA, ESQ., M.A., B.L.,

Deputy Commissioner, Kolar District.

GEN. & REV. SECTT. 29. JUL. 1926 G. D. SECTION.

R. RANGA RAO, ESQ., B.A., B.L.,
Secretary to Government of Mysore,
Medical & Agricultural Departments,
B A N G A L O R E.

Sir,

Adverting to your letter No:G.598/Med. dated 20th July 1926, enquiring whether, the case in which a clerk of the Civil Hospital Robertsonpet, forging and cashing an abstract bill at the Bowringpet Taluk Treasury, was reported to Government through the Revenue Commissioner or direct &c., I have the honor to state that the occurrence was reported to the Secretary to the Government of Mysore, in the Local & Legislative Departments on 5th June 1926 with this office No: J.C.1/26-27 ~~dated~~ as soon as the report was received from the District Superintendent of Police, Kolar Gold Fields.

I have the honor to be,
S i r,
Your most obedient servant,

Treasury Assistant Commissioner,
For Deputy Commissioner,
Kolar District.
(absent from station).

V.V.R.
26726.

Confidential.

For. 923 66

Office of the Senior Surgeon in Mysore,
Bangalore, dated, 22nd August 1926.

No. G.C. 5-21
Enc.

Med 126-25-24

From

Dr. B. Mahomed Usmon, L.M.S.,
Senior Surgeon in Mysore, Bangalore.

To

The Secretary to the Government of
His Highness the Maharaja of Mysore,
Medical and Agricultural Departments,
Bangalore.

Sir,

With reference to your letter No. G. 872 Med. 126-25-18, dated 27th July 1926, I have the honour to state that Clerk Venkata pathi has not entered into any contract with the Government enabling the latter to recover as arrears of land revenue any moneys falling due to them by the former. No such contract or agreement is being taken from any Clerk of the Department as such a practice does not appear to have been prescribed. The duties of the Clerk did not involve any custody of hospital collections which were all kept by the District Medical Officer, who is personally responsible. The moneys misappropriated by Venkatapathi came into his hands in the course of cashing bills, a duty which is entrusted even to menials in most offices.

2. As regards the list of properties owned by the individual, I regret to say there is no information available in this office, nor is there any means of securing definite and early information on the point, beyond the fact gathered from the man's original application for appointment, viz., that he or his family holds house No.18, Bazaar Street, Basavangudi Extension, Bangalore City, and that he is the son of the late Amildar Mr. Nanjunda Naidu. This information has already been furnished to the Police, who may, perhaps, be able to secure further reliable information on the point.

I have the honour to be,

Sir,

Your most obedient servant,

Senior Surgeon.

05651

G/4956/27
Med 126-25-25

OFFICE OF THE REVENUE COMMISSIONER
IN MYSORE.

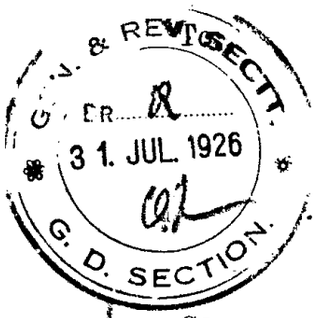
C. No. 407/Bangalore

Bangalore, 29th July 1926.

FROM

C. S. BALASUNDARAM IYER ESQ., B.A.,
Revenue Commissioner in Mysore.

D 1355
31/26



THE SECRETARY TO THE GOVERNMENT OF
HIS HIGHNESS THE MAHARAJA OF MYSORE.
REVENUE DEPARTMENT.

Encashment of a forged Abstract Contingent bill for Rs 1639/- at Bowringpet Taluk Treasury.

SIR,

I have the honor to forward herewith a copy of letter No. A.1-C.1151-26-27 dated 27-7-1926 from the Deputy Commissioner, Kolar District, together with its enclosures in original, reporting that a complaint was lodged at the Robertsonpet Police Station on the night of the 28th idem by the District Medical Officer, Kolar Gold Fields, stating that his clerk Venkatapathi, drew Rs 1639/- from Bowringpet Taluk Treasury on 22-6-1926 on a forged abstract contingent bill for May 1926, and misappropriated the said sum and that a case under Section 409, Indian Penal Code, had been registered by the Robertsonpet Police. It is stated in the Amildar's report that when the bill was presented to the Treasury, there was nothing to excite any suspicion either in the genuineness of the signature or in the reliability of the clerk as the signature was familiar and the clerk was coming to the Treasury not less than twice every month for cashing bills for the last 1½ years. The Deputy Commissioner states that he will make further personal investigation in the matter at Bowringpet and submit a further report as early as possible.

I have the honor to be,

Sir,

Your most obedient servant,

Revenue Commissioner.

L.B.R.

Letter No. A.1-C.1151/26-27 dated 26/27th July 1926 from the Deputy Commissioner, Kolar District, to the Revenue Commissioner in Mysore.

I have the honor to state that the District Superintendent of Police, Kolar Gold Fields, reported to me in his No. H.C.791/25-26 dated 29-6-1926 that a complaint was lodged at the Robertsonpet Police Station on the night of the 28th idem by the District Medical Officer, K.G.F., stating that his clerk, Venkatapathi, drew Rs 1639/- from Bowringpet Taluk Treasury on 22nd June 1926, on an abstract contingent bill for May 1926, forged and misappropriated the said sum etc., and that a case under Sec.409, I.P.C., had been registered by the Robertsonpet Police. A report was immediately submitted to Government in the Local & Legislative Departments. The Secretary to Government, Medical & Agricultural Department, having made an enquiry in his letter No. G.320/Med.126-25-11 dated 12-7-26 (copy enclosed) whether the Treasury could not make out that it was a forged bill &c., a report was called for from the Amildar and a reply sent up to Government. Copies of the Amildar's report and of my reply to Government thereon are herein enclosed for perusal. I shall make further personal investigation in the matter at Bowringpet and submit a further report as early as possible.

" C o p y "

For Revenue Commissioner.

M.B.R.

Report No:24/26-27 dated 21-7-1926 from the Amildar of Bowringpet to the Deputy Commissioner, Kolar District, K O L A R.

With reference to your memo No:A.I.C.1151/26-27 dated 17th instant I beg to submit that the Hospital Clerk Venkatapathi was coming to the Treasury from 12/12/-24 or for the last 1½ years to cash bills every month. From a reference to the Shroff's payment register, if it seen that during this period 74 establishment pay and contingent bills amounting to Rs. 32,144 were presented by him for encashment and the amount was paid to him as per endorsement of the District Medical Officer on the respective bills. Of these, 18 bills aggregating to Rs. 15692/- relate to the contingent amount of the Hospital. The amount drawn on 11 of these bills varies from Rs. 800 to over Rs. 1000/-. But in the months of March, June and December 1925, the amounts drawn on abstract contingent bills of the Hospital are as noted in the margin.

March 1925 = 1,445- 5-0
June 1925.= 1,496-10-0
Decr. 1925.= 1,152- 9-0

Further after this present Medical Officer took charge of the Hospital, -- seven bills amounting to Rs. 5,638-13-0 including the contingent bill in question were cashed by this clerk between 17-3-26 and 22-6-1926. Of these, two are contingent bills for Rs. 964-15-0 and Rs. 985/- for the months of April and May 1926 respectively. June being the last month of the year and further abstract contingent bills having been ordered not to be cashed there was nothing surprising or exciting suspicion in the A.C. bill for June being for Rs. 1,639/- it being taken to mean that all the contingent amounts had to be disbursed in June

2. The specimen signature of all the drawing officers have been separately filed in the Treasury for comparison and verification. When the bill in question, was presented the signature was familiar and there was nothing to excite any suspicion either in the genuineness of the signature or in the reliability of the clerk who was coming to the Treasury not less than twice every month for cashing bills. Though on a very close and minute examination a slight difference may now traced between the specimen signature and the signature on the

there was nothing to rouse any suspicion especially as intimation of the withdrawal of the objection had been received through the District Treasury and the clerk himself showed the order communicated to the District Medical Officer.

3. Further I beg to submit in this connection, that all the Treasury officials are very careful trustworthy and respectable.

==========

"Copy"

V.V.R.
26726.

For Deputy Commissioner,
Kolar District.

71

Letter No:G.598/Med. dated Bangalore, 20th July 1926 from the Secretary to Government, Medical & Agricultural Departments, to the Deputy Commissioner, Kolar District.

I am directed to invite your attention to correspondence ending with my letter No:G.320/Med.126-25-11 dated the 12th July 1926, in the matter of a clerk of the Civil Hospital, Robertsonpet, forging and cashing an abstract contingent bill at the Bowringpet Taluk Treasury. I am to observe that no report regarding this has been received from you or from the Revenue Commissioner, direct by the Government. I am to enquire whether you made any report of the occurrence to the Revenue Commissioner. Government consider that the matter was sufficiently important for you to have made a report either direct or through the Revenue Commissioner.

I am to request the favour of a very early reply both to this communication and to the previous letter addressed to you on this subject.

"Copy"

V.V.R.
26726.

For Deputy Commissioner,
Kolar District.

72

Letter No:A.1-C.1151/26-27 dated 24th July 1926 from the Deputy Commissioner, Kolar District, to the Secretary to Government of Mysore, Medical & Agr. Depts., Bangalore.

Adverting to your letter No:G.320/Medl.126-25-11 dated 12th July 1926, re: encashment of a forged abstract contingent bill of the Hospital for Rs. 1,639/- at Bowringpet Taluk Treasury on the 22nd June 1926, I have the honor to forward herewith copy of the Bowringpet Taluk Amildar's report No:24/26-26 dated 21-7-1926 and to state that as at present advised I agree with the Amildar. I shall make a further report after a detailed investigation at Bowringpet.

"Copy"

Ramanadhudeo

V.V.R.
26726.

For Deputy Commissioner,
Kolar District.

GH 1053 73

Office of the District Magistrate, Kolar District.

No. Dated, Kolar, the 5th August 1926.

J.C. 32/26-27.

From

S. Hiriannaiya, Esq., M.A., B.L.,
District Magistrate,
Kolar District.

To

R. Ranga Rao, Esq., B.A., B.L.,
Secretary to the Government of Mysore,
Medical and Agricultural Departments,
Bangalore.

GEN. & REV. SECTT. BR. 17 AUG. 1926 G. D. SECTION.

Sir,

In continuation of my letter No.J.C. 32/26-27 dated 30-7-192 regarding the embezzlement of Government money by a clerk named - Venkatapathi, I have the honour to furnish the following - - information.

2. It is ascertained that the accused Venkatapathi owns a house (No. 18-18/1) valued about Rs 4,000/- at Basavanagudi extension, Bangalore and that the said house is under an encumbrance of - Rupees one thousand.

3. The Police investigation of the case having been closed, a charge sheet against him for offences under Section 420 and 467 I. P.C. was placed, on the 13th July 1926, before the Special First Class Magistrate, Kolar Gold Fields. It is also reported that the Magistrate has passed necessary orders, such as attaching the - property of the absconding accused etc., under Sections 86, 87 and 88 Criminal Procedure. The Police, have been directed to make - every endeavour to trace and apprehend the accused. The District Magistrate, Bangalore District, may also kindly be addressed - regarding the attachment of the house at Basavangudi.

4. Further progress in the case will be reported in due course.

I have the honour to be,

Sir,

Your most obedient servant,

Treasury Assistant Commissioner,
For District Magistrate,
Kolar District.

A.R.
5/8.

Confidential

Office of the Comptroller in Mysore,
Bangalore, 21st August 1926.

No.27 Es

From

S. Shamanna, Esq., B.A.,
Offg. Comptroller in Mysore,
Bangalore.

To

R. Ranga Rao, Esq., B.A., B.L.,
Secretary to the Government of Mysore,
Medical and Agricultural Departments,
Bangalore.

Sir,

In continuation of this office letter No.1542 A dated 18th May 1926, regarding the non-submission of certain detailed contingent bills for the amounts drawn on abstract contingent bills by the District Medical and Sanitary Officer in charge of the Civil Hospital at Robertsonpet (Kolar Gold Fields) and the consequent stoppage of the pay of abstract contingent bills presente by the Medical Officer in charge of the institution, I have the honor to report for the information of Government that as desired by the Senior Surgeon in his letter Nos.C.944-29 and C.944-31 dat 12/16th August 1926 (copies herein enclosed) the Deputy Commissioner, Treasury Department, Kolar, has this day been requested to instruct the Treasury Officer Bowringpet Taluq Treasury to cash the abstract contingent bills of the Civil Hospital, Kolar Gold Fields presented by the District Medical and Sanitary Office Kolar Gold Fields. The Senior Surgeon has now sent accounts for Rs.9,617-4-6 and the amount drawn but unaccounted for is Rs.4493-12-6

I have the honor to be,
Sir,
Your most obedient servant,

S. Shamanna
Offg. Comptroller.

MSR

Copy of letter No.C.944-29 dated 12/16th August 1926, from the Senior Surgeon in Mysore, Bangalore, to the Comptroller in Mysore, Bangalore.

==========

With reference to your letter No.TADA 1429 dated 29th April 1926, regarding the non-receipt of the D.C.bills of the Civil Hospital, Kolar Gold Fields, from August 1925, I have the honor to state that D.C. bills relating to this institution up to May 1925 (inclusive) were duly forwarded to your office from time to time, the D.C.bill for the expenditure incurred up to the end of May 1925, having been forwarded on 6th July 1925.

The next D.C.bill (i.e., for June 1926) had to be returned to the District Medical Officer for explaining certain discrepancies and the same and subsequent D.C.bills were not received in this office, although the "To" Register of the office contains entries to the effect that the several D.C.bills were despatched to this office. The question as to how these D.C.bills failed to reach this office is under separate consideration.

Some of the original D.C.bills were since found in the record room of the K.G.F. Civil Hospital, and copies of the Bills for the remaining months made from the office copies and duly signed by the present District Medical Officer, are herewith sent as per list given in the margin. I request that the expenditure incurred in the institution, during the past official year may kindly be admitted to the extent of the details furnished in these bills.

1.	D.C.Bill for	August 1925	765- 9- 0
2.	do	September '25	702- 0- 6
3.	do	December '25	904- 2- 0
4.	do	January 1926	682- 0- 0
5.	do.	February ,,	635-15- 0
6.	do	April 1926	680-11- 0
7.	do	May 1926	664- 9- 0
8.	do	June 1926	494- 5- 0
9.	Copy of D.C.Bills for	May 25	557-14- 0
10	do	June	761-11- 0
11	do	Octr.	700-15- 0
12	do	Novr.	832-13- 0
13	do	March 1926	562- 5- 0

You are already aware that money has been drawn from the Treasury by the (now absconding) clerk of the Hospital on forged bills. The differences

77

differences between the amounts drawn on the several A.C.Bills and the actual expenditure as per details furnished in the D.C.Bills must denote the amount misappropriated by the clerk. As the D.C. Bills have all been obtained, and the question as to how the excess money drawn should be recovered will form the subject of a separate report to Government for their orders, I request that the A.C.Bills of the institution may kindly be arranged to be paid at the Bowringpet Taluq Treasury, the prohibitory order No.1543-TADA dated 19th May 1926 issued by you to the Deputy Commissioner, Treasury Department, Kolar, being formally withdrawn, to enable the District Medical Officer to run the Hospital.

Very early action may kindly be taken as payment to the contractor for about two months supply is due and he is pressing for the same.

==========

Copy of letter No.C.944-31 dated 12/16th August 1926, from the Senior Surgeon in Mysore, Bangalore, to the Comptroller in Mysore, Bangalore.

==========

With reference to your Confl.No.24, dated 11th August 1926, enquiring if, in my opinion, the A.C.Bills of the Civil Hospital, Robertsonpet, K.G.F.should be honoured, if presented at the Bowringpet Taluq Treasury, I have the honor to invite your reference to my letter No.C.944-29 of this date, forwarding all the overdue D.C.Bills of the institution and to request that the A.C.Bills of the Hospital may hereafter be ordered to be paid as usual, so that the Medical Officer may not be hampered in carrying on the work of the Hospital.

==========

S. [signature]

Superintendent, Establishment Section,
Comptroller's Office.

MSR

ese bodies were handed over
the C.I.D. Inspector Mr D
Bhagwan Rao ~~Contact~~ 10.1.1927
ber requisition of the S.P. of
lice in his letter no C2814-2
ated 3.1.1927.
Wide Police Debarit no 926-26

41/11/27

1524 L.

11831 98—81 Gen 1862

Med 126-25-31

Office of the Senior Surgeon in Mysore,

Bangalore, dated 31st August 1926.

No. G.C. 5-25.

Enc. 18. { 1 statement
1 Explanation of Mr. Y.N. Krishnamurthy
15 A.C. bills
1 Bill for Rs. 639-5-0.

From

Dr. B. Mahomed Usmon, L.M.S.,
Senior Surgeon with the Government of
His Highness the Maharaja of Mysore,
Bangalore.

To

The Secretary to the Government of
His Highness the Maharaja of Mysore,
Medical and Agricultural Departments,
Bangalore.

Sir,

In continuation of my letter No. G. C. 5-21, dated 2nd August 1926, I have the honour to submit the following report on the subject of the misappropriation of Government money by the Clerk of the Kolar Gold Fields Civil Hospital who has since absconded.

Total amount misappropriated. As Clerk Venkatapathi was the hand sent to the Bowringpet Taluk Treasury to cash all bills of the Civil Hospital, a thorough examination of the Cash Book, Detailed Contingent Bills and Office copies of the Abstract Contingent Bills from the date of his joining duty, viz., 4th December 1924, to the end of June 1926, was again done by my office Assistant and the result, after verification of the actual amounts drawn from the Treasury on Abstract Contingent Bills (kindly made available by the Comptroller), is shown in the accompanying statement.

So far as Pay Bills are concerned, the only discrepancies observed were that, against Rs.733-7-0 actually drawn from the Treasury on 2nd April 1925 (on account of the pay of establishment for March 1925) a sum of Rs.729-7-0 has been brought into the cash account, showing a deficit of Rs.4/- But in the Pay Bill dated 2nd October 1925, the sum actually drawn from the Treasury is entered as 736-3-0, while the

while the amount brought in the Cash Account is Rs.740-3-0, or an excess of Rs.4/- over what was actually drawn from Treasury. Also, against Rs.728-11-0 actually drawn on Pay Bill dated 3rd September 1925, a sum of Rs. 728-13-0 has been entered in the Cash Book. The actual difference, so far as Pay Bills are concerned, comes to annas two, paid in excess by the Clerk to the Hospital Cash Account. Other minor defects noticed are that, the pay for July 1925 was actually drawn on 3rd August 1925, but was taken to the Cash Book on the 4th of the month March. No discrepancies were found as regards amounts drawn on Travelling Allowance Bills. Hence the transactions relating to Pay Bills and Travelling Allowance Bills have been excluded from the statement herewith submitted, which confines itself to amounts drawn on Abstract Contingent Bills, in which the Clerk found scope to cheat his superior officer and the Government. It will be seen from the statement that, against a total sum of Rs.17,609-0-0 drawn on the Abstract Contingent Bills of the Hospital from 12th December 1924 to 30th June 1926, a sum of Rs.13,066-8-0 has been brought on the Cash Account of the Hospital, i. e., delivered into the hands of the District Medical Officer and the balance of Rs.4,542-8-0 has to be taken as the total amount for which Clerk Venkatapathi has to answer.

How the Clerk managed the deceipt. It will be seen from the same statement that for the first four months of his service or till March 1925, the Clerk was quite straight in his work. In March 1925, although all the money received from the Treasury (Rs.1,445-5-0) excepting a paltry sum of annas five was entered in the Cash Account, he omitted to include Rupees 807-3-0, paid for Bedding & Clothing, in the Detailed Contingent Bill for the month which showed details for only Rs.638-12-0. The omission escaped the notice of the District Medical Officer and it could not be detected in this office, which had no knowledge

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unfortunate that the drawing of two Abstract Contingent Bills within two days in the same month, viz., one on 18th August 1925 and another on 20th following failed to attract notice at the Treasury, although it was an unusual event. But although these omissions on the part of the Bowringpet Treasury Officials, made the Clerk's work less difficult, it is difficult to say whether, the refusal of the payment of the bills would really have thwarted the clerk, who has proved himself to be an adept at forgery. When the Comptroller issued instructions to the Deputy Commissioner, Treasury Department, Kolar, in his Memo. No. 1543/T.A.D-A, dated 19th May 1926, not to cash any more Abstract Contingent Bills of the Civil Hospital, the Treasury received another Memo. bearing No. 1543, dated 8th June 1926, from the Comptroller, withdrawing his previous objection and clerk presented another Abstract Contingent Bill on 22nd June 1926, for Rs.1,639/- and absconded. Enquiry made of the Comptroller has revealed the fact that the Memo. dated 8th June 1926 received at the Bowringpet Treasury is not a genuine one and no such document ever issued from his office. It will thus be seen that for a person who could manage to have a forged Memo. signed by the Comptroller sent to the District Treasury, Kolar, by post and when the same gets transmitted to the Taluk Treasury watch the time and cash another forged Abstract Contingent Bill, it would not have been difficult to forge the initials of the drawing officer where the corrections were made or to present fresh and clean Abstract Contingent Bills, forging the whole signature of the officer.

~~The entire responsibility in this case ought, in my opinion~~ Considering all the facts above mentioned, it seems to me that the Clerk alone should be held responsible for the entire fraud as he played his part in a way which ~~was sufficient to~~ would have eluded all normal care and scrutiny on the part of the different officers who had to deal with the tranactions and documents. This clerk happened to be selected for the post as the certificates enclosed with his application (received from the Central Recruitment Board) went to show that he had rendered approved service in the Military Department during the War, and

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and, it was therefore expected that he would prove an honest and helpful hand. Unfortunately my expectations have not been realised but the clerk has used his experience and intelligence to defraud Government to the extent of Rs.4,542-8-0.

Necessary action is being taken by the Police with whom the case has been placed. A house belonging to the individual and situated in the Basavangudi Extension is said to have been secured from alienation and it is reported that it may be worth about Rs.4,000/- The party does not appear to have been traced till now. The recovery of the amount misappropriated must depend on the result of the trial of the ex-clerk when he is traced.

In the mean time, it is reported by the District Medical Officer that the Contractor has not been paid for the supplies made by him during May 1926 to the extent of Rs.605-7-0 and during June 1926 to the extent of Rs.33-14-0, or a total of Rs.639-5-0, as shown in the accompanying bill. I request that sanction may kindly be accorded to the payment of this bill, the amount being debited the current year's grant made to the Kolar Gold Fields Civil Hospital under "diets." But for the fact that the clerk fraudulently drew Rs.1,639/- from the Treasury in June 1926 and exhausted the whole grant of the last year and thereby made it impossible for the District Medical Officer to draw his genuine Abstract Contingent Bill, this claim of the Contractor would not have fallen into arrears. I request the favour of very early orders.

I have the honour to be,

S i r,

Your most obedient servant,

Senior Surgeon.

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Statement showing the amounts drawn from the Treasury and the sums brought on the Cash Account of the Civil Hospital, K.G.F. during the period Clerk Venkatapathy was working in the institution, i.e., from 4th December 1924 till June 1926.

Date of bill.	Amount drawn from Treasury on A.C.Bills	Amount brought on Cash Account	Difference misappropriated.	Expenditure accounted for by D.C.Bills.
12-12-1924	707-12-0	707-12-0	0- 0- 0	707-12-0
16- 1-1925	804-12-0	804-12-0	0- 0-0	804-12-0
12- 2-1925	680-13-0	680-13-0	0- 0- 0	680-13-0
17- 3-1925	1,445- 5-0	1,445- 0-0	0- 5- 0	638-12-0 (807-3 (%)
7- 4-1925	672- 7-0	572- 7-0	100- 0-0	673- 7-0 (1-0
9- 5-1925	632- 3-0	532- 3-0	100- 0- 0	632- 3-0
2- 6-1925	659- 0-0	559- 0-0	100- 0-0	557-14-0 (1-2
30- 6-1925	837-10-0	717-10-0	120- 0-0	717-11-0 (- 1
18- 8-1925	222- 0-0	0- 0-0	222- 0-0	0- 0-0
20- 8-1925	676- 8-0	676- 8-0*	0- 0-0	676- 8-0
16- 9-1925	870- 4-0	670- 4-0	200- 0-0	658- 4-0 (12-0
15-10-1925	869- 1-0	646- 9-0**	222- 8-0	646- 9-0
18-11-1925	968- 9-0	768- 9-0	200- 0-0	768- 9-0
22-12-1925	1,152- 9-0	852- 9-0	300- 0-0	852- 9-0
13- 1-1926	809-15-0	609-15-0	200- 0-0	609-15-0
12- 2-1926	916- 3-0	616- 3-0	300- 0-0	616- 3-0
13- 3-1926	704- 4-0	504- 4-0	200- 0-0	504- 4-0
20- 4-1926	964-15-0	664-15-0	300- 0-0	664-15-0
11- 5-1926	985- 0-0	646- 5-0***	338-11-0	646- 5-0
22- 6-1926	1,639- 0-0	0- 0-0	1,639- 0-0	0- 0-0
30- 6-1926	390-14-0	390-14-0	0- 0-0	390-14-0
Totals	17,609- 0-0	13,066 -8-0	4,542- 8-0	

* Brought on Cash Book on 23-8-1925
** Ditto do. on 24-10-1925
*** Ditto. do. on 19-5-1926

(%) The difference of Rs.807-3-0 is merely due to an omission to include the amount paid to the Contractor on account of Bedding & Clothing supplied. The amount has, however been actually paid, and there is a voucher for the same in the Hospital file. The rest of the figures shown in the last column, above, amounting to Rs.14-3-0 has to be accounted for by the District Medical Officer, since it represents the sum for which details have not been furnished by him although it has been brought on the Cash Account.

Certain disallowances made in the Detailed Contingent Bills which are purely due to wrong totals, etc, are not shown in the above statement, as these amounts have been ordered to be short drawn, and in the course of audit of the D.C. Bills in this office, prior to their transmission to the Comptroller's Office.

J W Sharwood
Senior Surgeon.

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From

Mr. Y, N. Krishnamurthy, L.M.S.

Princess Krishnajammanni s anatorium,

Mysore.

To

Dr. Mahomed Usmon,

Senior Surgeon in Mysore, Bangalore.

Sir,

With reference to your office Memo. G. C. 5-7 dated 9th July 1926, ending in correspondence with your No. G. C. 5-9 dated 12th July 1926 I have the honour to submit the following explanation for the difference of the amount of Rs.2,052-8-0 referred to therein between the actual amounts drawn from the Treasury on Abstract Contingent Bills and that shown in the office copies of the Abstract Contingent Bills and Detailed Contingent Bills of the Civil Hospital, Robertsonpet, during the period from May 1925 and March 1926 when I was in charge of the institution.

When I was in Kolar Gold Fields, I remember, I had received some references on two occasions about the non-receipt of the Detailed Contingent Bills for May, June and July 1925 in your office. In this connection I had sent the Clerk to your office with all the office records to show that they had been despatched regularly in due time. Further I had requested for permission to submit the copies of the same should the same be not forthcoming on further search in theSenior Surgeon's Office. On no occasion later on I received any reply on the point. In this connection I wish to invite your attention to my reply No. nil, dated 2nd May 1926 from the Railway Dispensary.

It was not small unpleasant surprise to me to learn that not only these but also the Detailed Abstract Bills of subsequent ten months were not received in your office although they were all prepared for submission every month and entered in the Registers of the Hospital from time to time after maintaining copies. That this is proved a fact I am glad to learn as most of these bills were discovered in the custody of the clerk long after I left the

the place. It is indeed very significant and studiously premeditated by the Clerk with sinister motives.

As the office copies of all the Abstract Contingent Bills and corresponding Detailed Abstract Bills and the entries in the cash book with the necessary vouchers are all prepared regularly from time to time and as they all tally I had no occasion to suspect the mischief and [illegible] that too in the absence of any communication from your office about the non receipt of the bills.

I have carefully gone through the office copies of the Abstract Contingent and Detailed Contingent Bills maintained in the Hospital (which are signed or initialled by me as the case may be) and also the original Abstract Contingent Bills obtained from the Comptroller's office and kindly permitted to shown to me in the Senior Surgeon's office on the 19th and 20th and 21st instant I take the liberty to invite your kind attention for the following facts observed by me therein and they may now be verified by the Senior Surgeon himself.

Abstract Contingent Bills dated 9-5-1925 difference Rs.100/- The original Bill signed my me was for Rs.532-2-10, i.e., in round sum for Rs.532-3-0. The figure "2" in the amount against Diets in Rs.203-5-6 has been changed into "3" by the clerk later on and the amount has been changed into Rs. 303-5-6 and the total which was Rs.532-2-10 has been unauthorisedly changed into Rs.632-2-10. To cover up the corrections, all the figures have been rewritten with thick pen as also the amount written in red ink. The entry of the amount in words has also been rewritten over the original words and "five" has been altered into "six" which is quite apparent to the naked eye. None of the alterations were done and attested to by me as the drawer of the bill and the Treasury Officer is not justified in cashing it.

Abstract Contingent Bill of 2-6-1925 Difference Rs.100/- This bill was made out and signed by me for Rs.559-0-5 only or neglecting the 5 pies and it was signed for by me in words "Rupees five hundred and fifty nine only"

I find the amount against Dietshas been changed from Rs. 183-10-6 to Rs.283-10-6. In the total the figure "five" has been clumsily altered into "six" in black ink. The Clerk evidently under the fear of some objection has scored out the words "five hundred and fifty nine" and written "Rupees Six hundred and fifty nine only." in red ink. None of the alterations bear the initials of the drawer as they ought to be.

Unfortunately, these illicit changes were not noticed in the Treasury again and the bill was allowed to be cashed.

Abstract Contingent Bill dated 30-6-1926. Difference Rs.120/- The original bill signed by me was for Rs. 717-10-5, the particulars being as follows:-

Rs.	544-11-7 under Diets.
Rs.	120- 6-10 Hospital Necessaries.
Rs.	33- 0- 0 Contingencies
Rs.	19- 8- 0 Bedding and clothing.
Total.	Rs. 717-10-5.

The bill actually presented to the Treasury for payment is evidently a substitute in which my signat re has been forged and it is not my signature. This bill has been drawn for Rs.837-10-5 by showing Rs.120/- more under Diets than what had been shown in the original Abstract Contingent Bills signed by me.

No bill was prepared in July 1925.

Abstract Contingent Bills dated 18th Aug. 1925 for Rs.222-0-5 - difference Rs.22/-

THIS bill is a wholesale fraud. The signature is neither mine nor are there any accounts in the records of the Hospital. The whole amount drawn on the Bill must have been appropriated by the Clerk.

Abstract Contingent Bill dated 20-8-1925. This bill is for Rs.676-8-8, No alterations have been made so far as the total amount concerned. But, over the black ink figures, originally written, the figures have been written again in red ink quite unnecessarily. It may kindly be seen for special note that in this bill the correction of the date of the bill from "17" to "20" and the subsequent entry of the pay Order in favour of the Clerk have been initialled by me which may kindly benoted as proving that when-

whenever any corrections are made by me or with my knowledge such changes were all being attested to my me.

I may be permitted to note that in this bill the excess amount of Rs.12/- drawn was due to the shorter paymentof the previous month. This was observed by me and action taken noting the same specially in the remakks column.

It is very surprising to note that although a bill had been cashed on 18-8-1925, the treasury again, without questioning permitted the clerk to cash another bill on the 20th of the same month, i. e., only two days after.

Abstract Contingent Billsdated 16th- September 1925.

Difference Rs.200/-

The original abstract contingent bill, signed by me, was for Rs.670-4-0, the amount under Diets being only Rs.514-12-10 and no Rs.714-12-0 as noted in the forged bill. But the bill actually presented to the Treasury is for Rs.870-4-0. The signature is not mine. A little closer examination of the signature on the front page with that under certificate on the reverse page will show a good deal of difference between the two which is quite natural where imitation has not yet been perfected.

Abstract Contingent Bill dated 15-10-1925. The Abstract Contingent Bill for September was, as a matter of fact prepared for Rs.649-9-0 on the 23rd October 1926 as can be seen from particulars of the office registers.

Difference Rs.22-8-0

The bill for Rs. 869-1-0 cahsed by the Clerk on the 15th is a forged one in as much as the real bill was prepared on 23rd October 1925, a week later. This same is proved by the Cash Book and office copy of Abstract Contingent Bill.

Abstract Contingent Bill dated 18-11-1925. The bill actually presented at the Treasury and cashed for Rs.968-9-0 is a forged one. The bill signed by me on the same date was only for Rs.768-9-0 as per accounts maintained in the Hospital The clerk has cashed a forged bill and appropriated the amount of Rs.200/- The two

Difference Rs.200/-

92

The two signatures differ materially from each other.

Abstract Contingent Bill dated dated 22-12-1925. Difference Rs.300/-

The original bill is for Rs.852-8-10 or Rs.852-9-0 in round figures and it has been signed by me on 21-12-1925. The bill actually presented at the Treasury and cashed on 22-12-1925 is a forged one for Rs.1,152-9-0 or Rs.300/- more which amount has been misappropriated by the Clerk.

In this bill also the difference in signature is very noticeable.

Abstract Contingent bill dated 13-1-1926. Difference Rs. 200/-

The original bill signed by me on 13-1-1926 was for Rs.609-15-0 In its place, a forged one was substituted by the clerk for Rs.809-15-0 and cashed and the difference has been misappropriated by the clerk. Here too, the signatures are bad imitations of the forgery.

Abstract Contingent Bill dated 12-2-1926. Difference Rs.300/-

This is also an entirely forged one. It is for Rs.916-3-0 against the original of Rs.616-3-0.

A. C. Bill dated 13-3-1926. Difference. Rs.200/-

The genuine bill is for Rs.504-4-0 while the forged one presented at the Treasury by the clerk is for Rs.704-4-0 whereby he has misappropriated Rs.200/- Here also the signature is a thorough forged one and the attempt of the forgery is clear.

I further beg to invite the kind attention of the Senior Surgeon to the perishable indents signed by me and countersigned by him found lying in his office along with other files of this case where it may invariably be noticed under every signature of mine the dates mentioned.

TOTAL DIFFERENCE Rs. 2, 152-8-0. From the above, it is clear that, a sum of Rs.2,164-5-0 and not Rs.2,052-8-0 as noted in the reference under reply, has been drawn by the clerk in excess of the Hospial Expenditure either by altering the figures in the original bills signed by me or by presenting entirely forged bills at the treasury instead of genuine bills signed by me. Deducting the excess amount of Rs.12/- drawn and accounted

for, the Net amount drawn in Excess will be Rs.2,152-8-0.

It is very unfortunate that the first bills in which there are distinct corrections made without attestation were accepted at the Treasury for encashment without question. If one of these bills had been refused by the Treasury the whole tide would have been changed and the subsequent fraud would have been entirely prevented.

I further beg to state that the accounts were audited by the Auditor from the Comptroller's office up to 29-1-1926 after Senior Surgeon's inspection on 15-12-1925 when every account was checked and found correct no irregularities were either found or pointed out to me and my attention was not drawn either to excess amount drawn or to the non-receipt of the detailed contingent Bills at the Head Office.

From this, it can be seen that there was no occasion or cause to suspect the present frauds.

When I had been to Kolar Gold Fields on 3-7-1926 in connection with a rape case to attend the Court I casually learnt that the same clerk had drawn Rs.985/- in May and Rs.1,639/- in June 1926* under a forged signature of Dr. Deendayal Singh when the bills had never been prepared by him. This is a further clear proof that this clerk was addicted to for presentation of false bills under forged signature.

In conclusion, I beg to submit that the difference between the amount actually drawn from the Treasury and that shown in the accounts of the Hospital is entirely due to the Abstract Contingent Bills having been tampered with in some cases and in other cases entirely forged fictitious bills presented at the Treasury. The clerk Venkatapathi was the person who always went to Treasury to draw the bills. Evidently, he was always cautious to hand over the correct amount for disbursement and avoid thereby all room for any suspicion. Theentires in the office registers are all in his own handwriting and they tally.

Under the circumstances, I beg to state that I was not responsible in the least for the excess amount drawn.

I have the honour to be,
Sir,
Your most obedient servant,
sd. Y.N.Krishna Murthi, 26-7
Assistant Surgeon,
P.K.T.Sanatorium.

Mysore,
dated 25th/26th July 1926

"Copy."

ND 126-25-36

PROCEEDINGS OF THE GOVT. OF H.H.

THE MAHARAJA OF MYSORE.

Read:-

Correspondence ending with letter No. G.C. 5-25 dated 31st August 1926 from the Senior Surgeon in Mysore in the matter of misappropriation of Government money

Copy of letter No.1429/TAD A dated ~~10th May 1926~~ 26/27 April 1926 from the Comptroller in Mysore, Bangalore, to the Senior Surgeon in Mysore, Bangalore.

In continuation of this office letter No.476 A dated 15th October 1925 calling for the Detailed Contingent Bills of certain Medical Institutions I have the honour to state that detailed contingent bills for the amounts drawn on abstract contingent bills by the Medical Officer in charge of the Civil Hospital at Robertsonpet (K.G.F.) from August 1925 and onwards have not yet been received for audit. If the bills have not already been received in your office for countersignature and transmission to this office the Robertsonpet Medical and Sanitary Officer, K.G.F. may be strictly instructed to send the bills without any further delay.

If the bills are not received in this office within a week from date of this letter, the treasury will be instructed not to cash further abstract contingent bills presented by the Medical Officer in charge of the Civil Hospital at Robertsonpet.

Superintendent, Records Section,
Comptroller's Office.

CV

Comptroller to Government.

No 126-25-37

96

To

The Comptroller to Government.

Sir,

With reference to the correspondence ending with your letter No. 27 dated 21st August 1926 in the matter of the misappropriation of Government money by the Ex-clerk of the Civil Hospital, Robertsonpet, I am directed to state that Government consider that there has been some negligence in the Comptroller's Office in this connection in the following respects.--

(1) Continuance of the payment of later bills for a long time in the absence of the details for bills previously passed.

(2) Not bringing the matter to the notic of the Senior Surgeon till after many months of default on the part of the District -- Medical Officer to forward D.C. bills, and ~~bills.~~

(3) Failing to notice at the time of audit that payments had been made by the Treasury at Bowringpet on bills containing unattested alterations and erasures.

2. I am also to request you to be so good as to furnish~~ing~~ information on the following points.--

(1) Whether specimen signatures of officers are kept in the Comptroller's Office and if so, whether the signatures on the bills in question were ever compared with them.

(2)

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(2) When were the D.C. bills called for from the D.M.O. for the first time and when reminders were issued in each case of -- default;

(3) Whether the officers in charge of the Treasury at Bowringpet were not responsible to see that the erasures and alterations on the bills were duly attested;

(4) Whether the signatures on the bills were compared with the specimen signatures of the drawing officers before payments -- were made.

(5) Whether they could be ~~absorbed~~ absolved from all blame for ~~asking~~ cashing two A.C. bills for large sums at an interval of two days.

I have etc.,

General Secretary to Govt.

11/4/46

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No 126-25-38

To

The Senior Surgeon in Mysore.

Sir,

47329 9-11-26.

With reference to the correspondence ending with your letter No. G.C. 5-25 dated the 31st August 1926 in the matter of the misappropriation of Government money by the ex-clerk of the Civil Hospital, Robertsompet, I am directed to state that Government consider that this fraud could not have been possible if the District Medical Officers in charge of the institution and the Senior Surgeon's Office had strictly observed all the rules and orders laid down for the proper maintenance and check of accounts. The District Medical Officer, who ordered that certificates of posting should be obtained for the despatch of D.C. bills did not see that the certificates were so obtained, and the Senior Surgeon's Office did not insist upon obtaining D.C. bills from the District Medical Officers, regularly, month after month. There was also a delay of a month in the submission to Government of the report of the audit of the Hospital by the Senior Surgeon's staff. This may be explained.

I have etc.,

General Secretary to Govt.

C.N.
1/11/26

Form 265

99

ND 126-25-39

To

The District Magistrate,

Bangalore District.

G 4733 99-11-26

Sir,

With reference to your letter No. J. 1-335 dated 19th/20th September 1926 in the matter of the attachment of the property of Venkatapathy, late clerk, of the Civil Hospital Robertsonpet, I am directed to - request you to be so good as to state -- whether the order of attachment has been received back from the Special First Grade Magistrate, K.G.F. and whether the Police have attached ~~the~~ his house at Basavangudi.

The favour of a very early reply is requested.

I have etc.,

General Secretary to Govt.

Jdm
7/11/26
cm.

21213

fm 3564 100

OFFICE OF THE COMPTROLER TO THE GOVT.
OF H. H. THE MAHARAJA OF MYSORE.

No. 786 TADA

Bangalore, dated 8th November *1926.*

mad 126-25-40

From

S. SHAMANNA, Esq., B.A.,
Comptroller to the Government of
His Highness the Maharaja of Mysore,
Bangalore.

GEN. & REV. SECTT. PR 9 - NOV. 1926 G. D. SECTION.

To

The Secretary to the Government of
His Highness the Maharaja of Mysore,
General Department, Bangalore.

Sir,

In continuation of this office letter No.27 E.S. of 21st August 1926, regarding the non-submission of detailed contingent bills for certain amounts drawn on abstract contingent bills by the Medical Officer in charge Civil Hospital, Kolar Gold Fields, I have the honor to state that the detailed contingent bills for the period from March 1925 to June 1926 received from the Senior Surgeon having been audited it is found that a sum of Rs4,342-3-0 remains unaccounted for exclusive of the disallowances made by the countersigning officer and this office in the detailed contingent bills received.

It is further seen from detailed contingent bills for the months of April and May 1925 that the total of the detailed contingent bills have been altered from 572-6-8 and Rs532-2-0 to Rs672-7-0 and Rs632-2-0 respectively and the amounts have not been written in words. The details entered in the bills however have been so manipulated that they work up to the altered figures. The amount written in figures in the contractors' receipt attached to the bill for April 1925 is also found to have been altered from Rs563-4-0 to Rs663-4-0.

The Senior Surgeon states that the sums of Rs100/- each drawn from the treasury on abstract contingent bill during April and May 1925 were not brought to cash account of the Hospital as also a sum of Rs0-5-0 out of the amount drawn in March 1925 and these sums have also been misappropriated. Taking these sums also, the total amount

unaccounted

unaccounted for works up to R$4,542-8-0 as stated by the Senior Surgeon.

I have the honor to be,
Sir,
Your most obedient servant,

A Shamanna
Comptroller.

8-13

MSR

23.44

Jr 3943

71-325/26-27

District Register,
Office of the Executive Magistrate,
Bangalore District,
Bangalore, dated the 17th November 1926.

Med 126-25-41

From

T. Govinda Rao, Esqr.,
District Magistrate,
Bangalore District.

R. Ranga Rao, Esqr., B.A.,
General Secretary to the Government of Mysore,
Bangalore.

With reference to your letter No. G 4733/Med 126-23-39 dated 9th November 1926 re: the attachment of the property of Venkatapathy late clerk of the Civil Hospital, Robertsonpet, I have the honour to state that the amended warrant of attachment received from the Kolar Gold Field Special Magistrate was forwarded to the Assistant Superintendent of Police, Bangalore for needful action. A copy of his report No. C44 dated 14th November 1926 is herein enclosed.

2. As regards the rent due from Krishnaiya, the Assistant Superintendent of Police, Bangalore has been instructed to collect the amount as the condition was that the advanced amount should be returned to Krishnaiya at the time of vacating the building.

I have the honour to be,
Sir,

Your most obedient servant,

for DISTRICT MAGISTRATE,
Bangalore District.

C 44

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Submitted.

I beg to report that the attachment warrant has bee received duly amended under Section 88 Cl 4 of Cr.P.C. to the effect that the tenants of the building belonging to the accused should not pay the rent to the proclaimed offender or to any one on his behalf. Accordingly the tenants were told and they promised to do so. Out of the 4 tenants, i.e. Krishniah, Lakkanna, Nagojee Rao and Nanjappa, the last named has since vacated the room after he was intimated the order and out of the remaining 3 Lakkanna, and Nagojee Rao have paid the rent due and the same will be remitted to the Special Magistrate's Court, K.G.F. and Krishniah who has to pay rent from August, September and October 1926 at Rs18/- per mensem says that at the time of leasing the house for rent from Lakshmipathi Naidu brother of accused he has paid an advance of Rs 250 to him on condition that the same to be returned to him - (Krishniah) when he vacates the building according to the agreement between them and states that he has now petitioned to the District Magistrate about this advance and that his lawyer has promissed him to have it settled under the orders of the District Magistrate on Monday next.

His contention is that the amount due for 3 months at Rs18/- the future rent on the building may be deducted from the advance of Rs250/- which he has paid to the brother of the accused and that he says that he will not pay any money till the accumulated rent comes to Rs250/- I beg instructions as to how to proceed in the matter as he is not willing to pay the rent to us on this ground.

14-11-1926.

Sd/- A. MOHAMED HUSSAIN.
Assistant Superintendent of Police.

"C O P Y"

For District Magistrate, Bangalore District.

3943 23715

Mysore Medical Department. Gm 4080 -703

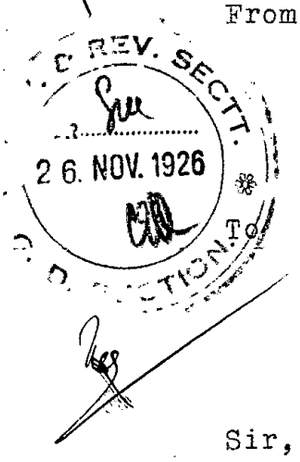
No. M.C.5-47
Enc....

Office of the Senior Surgeon
in Mysore,

Bangalore, dated 25th November 1926.

Med 126-25-4.

Med Instr 26/11/26



From

B. Mahomed Usmon, Esq., L.M. & S.,
Senior Surgeon with the Government of
His Highness the Maharaja of Mysore, Bangalore.

R. Ranga Rao, Esq., B.A.,B.L.,
General Secretary to the Government of Mysore,
Bangalore.

Sir,

With reference to your letter No.G. 4732/Med: 126-25-38 dated the 9th November 1926, regarding the failure on the part of my office to insist on the submission of D.C. Bills month after month, I have the honor to state that the D.C. Bill marked as for May, but actually for money drawn in June 1925, was received in my office on 21-7-25. Certain discrepancies noticed in the Bill were referred to the District Medical Officer for explanation in this office docket dated 22-7-25. On the issue of reminers dated 8-8-25 and 24-8-25, the District Medical Officer called for a return of the D.C. Bill to enable him to submit his explanation. The Bill was accordingly returned to him on 25th August 1925. Reminders for the early return of the D.C. Bill with necessary explanation as well as for subsequent bills were issued from this office on the marginally noted dates

21st September 1925
9th October 1925
7th November 1925
21st December 1925
18th February 1926
7th April 1926
17th April 1926
17th May 1926.

As already explained in my previous report, these reminders appear to have been intercepted and there was no room for any suspicion that actual fraud was being practised. Moreover, the safeguard provided by Art: 142 (a) (5) of the Account Code whereby the Audit Office is empowered to prevent encashment of further bills where D.C. Bills for past expenditure are not received in a certain period, was considered sufficient to compel the Officer to submit the D.C. Bills. However, I have already punished the

clerks concerned by stopping their increments for three months.

As regards the delay of one month in the submission of the audit note to Government, it is submitted that although the actual audit or checking of the books of the Hospital was completed on the 3rd June 1926, the notes taken had to be put in proper sequence and shape and the result had to be verified with the head office records and figures and the work took ~~x~~ 10 to 12 days (as it had to be taken up along with the other routine work of the office.)

In the course of scrutiny, it was felt necessary to call for the original A.C. Bills filed in the Comptroller's Office, as the books of the Hospital failed to afford any satisfactory explanation for the nonsubmission of the D.C. Bills or to disclose the existance of any serious mischief. These were called for on 16-6-1926 (as reported to Government in this office letter No. 16 dated 20-6-1926) and were received in this office on 20-6-1926. A revised draft of the audit note was prepared by my office at Bangalore on 26-6-1926 and forwarded to me in Camp at Mysore together with a covering letter. These drafts had to be carefully gonethrough by me before return to the head-quarter for fair-copying. They were finally issued with the head office letter dated 3-7-1926. Hence the delay of one month, which was inevitable.

I have the honor to be,

Sir,

Your most obedient servant,

W Wanless

Senior Surgeon, M.G.

105 Jud 4024

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat Mad 126-25-43

Dated, Bangalore 24/11/1926

No. F 2229 (1)
Cf 3/44.26.4

From

B. NAGAPPA, Esq., Bar-at-Law.,
Secretary to the Government of His Highness the Maharaja of Mysore,
Local and Legislative Departments.

To

P. F. Bowring, Esq.,
Inspector General of Police.

Sir,

I am directed to forward herewith an extract of letter No.J.C.32-26 dated 28-10-1926 from the District Magistrate, Kolar re. the frauds committed by one Venkatapathi ex-clerk in the Civil Hospital, Kolar Gold Fields and to request you to kindly depute a C.I.D. officer for thorough investigation under the instructions of the District Magistrate, Kolar.

I have the honour to be,
Sir,
Your most obedient servant,

Sd/ B.Nagappa.
Secretary to Government,
Local and Legislative Departments.

TD4
Memo,No. F 2230 (1) / Cf 3 dt 24/11/26

Copy of the above is forwarded with compliments to the Senior Surgeon in Mysore with the request that he may give all facilities to the C.I.D.Officer deputed by the Inspector General of Police.

By order,

Sd/ B.Nagappa.
~~For~~ Secy.to Govt.L.L.Depts.

Memo,No. F 2231 (1) / Cf 3 dt 24/11/26.

Copies of the foregoing are forwarded with compliments to the District Magistrate, Kolar for information with the request that the case may be thoroughly investigated and the person concerned in the fraud brought to justice.

By order,

Sd B. Nagappa
~~For~~ Secy.to Govt.L.L.Depts.

TD.2

No F 2232 (1) / Cf 3 dt 24/11/26 Copy C Abdulghan Asst. Secy

To the Medical Section (M Branch)

107
Pol 126-25-44

To

The Comptroller to Government.

M.G. 5834 Rus 20/30/11/26

Sir,

I am directed to forward herewith a copy of letter No.P.2229/Cts.144-26-4 dated the 24th November 1926 issued to the Inspector General of Police in Mysore, together with a copy of its enclosure, in the matter of the investigation of certain cases of misappropriations committed by Venkatapathy, ex-clerk of the Civil Hospital, Kolar Gold Fields, and to request you to be so good as to afford all possible facilities to the C.I.D. Officer deputed by the Inspector General of Police, ~~that may be asked for~~, in this connection.

I have etc.,

General Secretary to Govt.

C.E.
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M&L
25/11/26

E5514
29/11

B.K.M.

4080 5559 109 & 4477

C. O. 42. Gl. 54

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT
OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

No.861 TADA

Bangalore, Dated.....7th December.....*192* 6.

Med 126-25-45

Rec'd 9/12/26

FROM

S. SHAMANNA, Esq., B.A.,
Comptroller to the Government of
His Highness the Maharaja of Mysore,
BANGALORE.

GEN. & REV. SECTT. 8 DEC. 1926 BR.

To

R. Ranga Rao, Esq., B.A., B.L.,
Secretary to the Government of Mysore,
General Departments, Bangalore.

With reference to your letter No.G.4731/Med.126-25-37 dated 9th November 1926 making some observations and asking for certain information in regard to the defalcation in the Kolar Gold Fields Hospital I have the honor to state as follows, with reference to the several items of your letter under reply:-

Item 1 in Para 1. It has not been the practice in this office to resort to the extreme measure of stopping encashment of Abstract Contingent Bills, though departmental officers have very often delayed the rendering of accounts of money drawn, as it was considered that such a course would inconvenience departmental officers. The present case was perhaps the only one in which such a measure was adopted, because in spite of several reminders to the Senior Surgeon the - Detailed Contingent Bills did not come even after several months.

Item 2:- Such matters could be noticed and could be brought to the notice of the countersigning officer only after the time allowed for the receipt and audit of bills elapses which is generally about two to three months after the date of encashment of bills. Even this period is at times exceeded in the first few months of the year when audit work gets delayed due to new audit registers not coming in time. Keeping in mind the fact that this period has to be allowed for in considering whether this office issued the objection promptly or not The reminder which was issued on 10th October 1925 for Abstract -

Contingent

Contingent Bills paid in June 1925 and received in this office next month cannot be said to be too late.

Item 3:- None of the bills on which payment was made are in this office as they have all been forwarded to the Senior Surgeon and hence no remarks could be offered as to whether the corrections and erasures were such as to warrant an obvious notice. It may however be said that the Abstract Contingent Bills would have passed through the Treasury and the Detailed Contingent Bills through the Senior Surgeon's Office before being received in this office and they are equally responsible for noticing alterations and erasures.

Para 2 (a) No. Only the Treasury is required to compare the specimen signature vide para 28 of Mysore Account Code, Volume I.

(b). All communications for Detailed Contingent Bills are generally sent to the officer from whom they are received in this office viz., the countersigning officer-in this case the Senior Surgeon. A reminder to him is what is necessary and required by the Code and not to the District Medical Officer.

(c). Yes.

(d). The Treasury Officer reports that he keeps specimen signatures, uses them for comparison and there was nothing to excite suspicion in the general appearance of the signature in the bills under reference.

(e). No blame could be attached as there is no restriction on the number or amount of Abstract Contingent Bills that could be drawn each month Vide para 142 (a) 2 of Mysore Account Code, Volume I.

I have the honor to be,
Sir,
Your most obedient servant,

Comptroller.

MSR

Letter No. 644 dated 15th November 1926 from the Assistant - Superintendent of Police, Bangalore City to the District Magistrate, Bangalore District.

In continuation of this office No.C.644 dated 14-11-1926 re: the collection of rent from the tenants of the building belonging to Venkatapathi Naidu, accused in C.C. No. 24/26-27 on the file of the Special 1st class Magistrare, Kolar Gold Fields, I beg to ~~xxxxxx~~ report that the amount of Rs10/- collected from Lukkanna and Nagoji Rao has this day been remitted to the Taluk Treasury for RTR being issued in favor of Special 1st Classs Magistrate, K.G.F.

Hotel keeper D.Krishniah has paid Rs53-15-0 towards the rent due for August, September and October 1926. I shall remit the same to-morrow and as such that no further instructions are necessary.

"C O P Y"

For District Magistrate, Bangalore District.

2 ffs 1925 Med 126-25-48

To

The Senior Surgeon in Mysore.

G 6455 3 11.12 26

Sir,

With reference to the correspondence ending with your letter No.G.C.5-47 dated the 25th November 1926, furnishing explanation regarding the delay in the submission of the final report of enquiry by your office, ~~of~~ in the case of ~~certain~~ the misappropriations defalcations committed by the ~~Ex~~ Ex-clerk of the ~~District~~ Civil Hospital, Robertsonpet, I am directed to request you to be so good as to obtain and submit the explanations of the Medical Officers in charge of the institution for not discovering the fraud earlier.

I have etc.,

9/12

General Secretary to Govt.

CK III 1/Jr

C.S. 7/12/26

Note 8/12/26

36999

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Comptroller's Office, Bangalore,

No. TAD.A.1051

Dated the 15th December *192* 6.

17 DEC 1926

R.Ranga Rao Esq., B.A., B.L.,
Secretary to the Government of Mysore,
General Department.

Sir,

With reference to your letter No.G.6456/Med.126-25-47 dated 11-12-1926, asking for certain information in connection with the misappropriations of Government money by an ex clerk of the Civil Hospital Kolar Gold Fields, I have the honour to state that the information required in your letter No.G.4731/Med.126-25-37 dated 9-11-1926 has been furnished in this office letter No.861 TAD.A. dated 7-12-1926.

I have the honor to be,
Sir,
Your most obedient servant,

For Comptroller.

37993

Jm 5177

on C.No. 401/26-27

OFFICE OF THE REVENUE COMMISSIONER
IN MYSORE

Dated Bangalore 18th December 1926

2324.

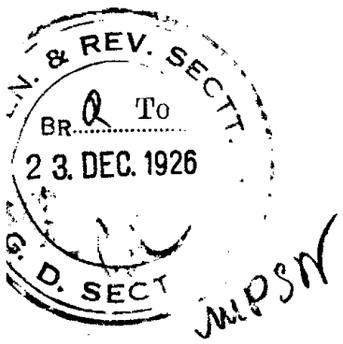
FROM

C. S. Balasundaram Iyer Esq. B.A.,
Revenue Commissioner in Mysore.

D 4872

am. 12-M

Med 126-25-5.0



The Chief Secretary to the Government
of His Highness the Maharaja of Mysore,
Bangalore.

SIR,

Encashment of a forged A.C. bill for R. 1639 at Bowringpet Taluk Treasury.

1315

In continuation of this Office letter No.C. 401/26-27 dated 31st July 1926 reporting about the encashment of a forged abstract contingent bill for R. 1639 at Bowringpet Taluk Treasury by Venkatapath clerk of the Office of the District Medical Officer at Kolar Gold Fields, I have the honour to state that the Deputy Commissioner, Kolar District (Mr. S. Hiriannaiya) after perusing the statement of the Taluk Sheristedar and Nagadi Gumasta recorded by the District Treasury Officer has ordered the Taluk Sheristedar to pay a fine of R. 10 and Nagadi Gumasta one months pay. A copy of the order passed by the Deputy Commissioner is herewith sent. The Deputy Commissioner has been requested to report in what stage the case against Venkatapathi registered by the Robertsonpet Police is at present together with a detailed report regarding the exact amount involved.

I have the honour to be,

Sir,

Your most obedient servant,

C S Balasundaram Iyer

Revenue Commissioner.

40135

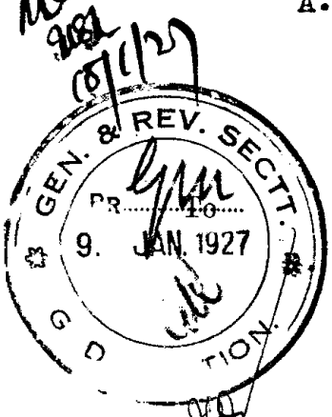
In all future correspondence please quote this number.

Encs. Fc 32/26 27. en 6..

OFFICE OF THE DISTRICT MAGISTRATE,
KOLAR DISTRICT,

Dated Kolar, the 6th January *192*7

FROM A. K. Syed Taj Peeran, Esq., B.A.,
District Magistrate, Kolar District.



TO B. Ranga Rao, Esq., B.A., B.L.,
Secretary to Government of Mysore,
Medical & Agricultural *Department, Bangalore.*

SIR,

I have the honor to forward herewith for the information of Government, copy of letter No:C.26/12 dated 26th December 1926, together with a copy of its enclosure received from the Special Superintendent of Police, Kolar Gold Fields, regarding the several frauds committed in the Civil Hospital, Robertsonpet, Kolar Gold Fields.

I have the honor to be,
S i r,
Your most obedient servant,

Treasury Assistant Commissioner,
For District Magistrate,
Kolar District.

V.V.R.2.
6127.-

120

Preliminary report
on the
rauds perpetrated in the Civil Hospital, Robertsonpet Kolar Gold Fields.

In obedience to the Government order No.P.2229(1)C/3-144-26-4 dated the 24th November 1926 addressed to the Inspector General of Police in Mysore asking that a C.I.D.Officer should be deputed for thorough investigation into the frauds perpetrated in the Civil Hospital,Robertsonpet,K.G.F. and to the order of the Inspector General of Police there on I took up the - work on hand after receiving instructions from the Deputy Commissioner, Kola. and from the Superintendent of Police,Kolar Gold Fields.I had to commence my work by investigating into the accounts maintained in the Civil Hospital in order to trace out the items in which there were reasons to suspect - fraud;and this priliminary work I took up on 3-12-1926 and completed on 9-12-1926. The period of my investigation into the accounts was from -- 1-12-1924 to 30-6-1926. I had to first confine my attention to this period becau e ex-clerk P. Venkatapathi who is now put up before the Special Fir t Class Magistrate, K.G.F., in regard to the item of forgery and cheating pertaining tothe forged abstract contingent bill for Rs 1639/- cashed by him in the Treasury on 22-6-1926, had been employed as the clerk attached to the office of the District Medical Officer and worked as such from 4-12-24 to 22-6-1926.

Pay bills and T.A.bills of the officers and of the Hospital Establishment, and the abstract contingent bills, are the only bills of the Hospital on which amounts are drawn from the Bowringpet Taluk Treasury in addition to a Savings Bank account, which is being operated upon by the District Medical Officer in regard to the Security Deposits of the contractors &c., But my investigation into the accounts showsthat frauds were perpetrated mainly in regard to the abstract contingent bills.

Being the only clerk attached to the office of the District Medical Officer, P. Venkatapathi was maintaining the cash accounts office -- references and records and the "From" and "To" registers b sides attending

to the registration of the incoming and outgoing references and to the despatch of the office tappal". He was writing out all the bills which amounts were drawn from the Treasury on account of the Hospital and he was himself taking the bills to the Treasury for encashment. In short he was himself running the whole office work, subject of course to such normal scrutiny as the unsuspecting District Medical Officers were wont to bestow in the midst of their important Hospital duties. Though he was drawing a pay of only Rs 30/- per mensem, he would appear to have cultivated very expensive and extravagant habits, and he had therefore to find funds to meet his constant and urgent calls. With such an incentive for the crime, he appears to have fully availed himself of the facilities and opportunity afforded to him to turn his hand to forgery and to the commission of frauds.

SALARIES & TRAVELLING ALLOWANCE:- Under the heads Salaries and travelling allowance there was little scope for him to operate. Chances for the officers and others of the Hospital Establishment to undertake journeys at Government cost, were few and for between and -- ordinarily a few rupees were expended every month under travelling allowance. The salaries of the officers and other Hospital servants being a fixed recurring expenditure, and the instances in which pay was held over for future payment being rare, there was no scope for fraud under this head also. But that he made a small attempt at the beginning to operate on "Salaries" also, is indicated in the Establishment pay bill for March 1925 drawn in April 1925. The Treasury references show that on 1-4-25 he presented a pay bill showing a net claim of Rs 733-7-0 and received that amount from the Treasury. But in the cash book against the date 2-4-25 he has credited only Rs 729-7-0 or Rs 4/- less. Then again the acquittance roll and the concerned debit entry in the cash book show that only Rs 725-7-0 or Rs 4/- less further was actually disbursed. This excess of Rs 4/- visi-

12 4

the Treasury on the bills. The amounts of the real claims were being paid to the District Medical Officer and credited into the Cash book and the excess misappropriated. A few other ~~other~~ bills appear to have been forged in toto and the amounts were drawn on them from the Treasury by P. Venkatapathi and fully misappropriated. The enclosed statement shows the particulars of the amounts drawn on such A.C. bills from April 1925 to June 1926, the amounts credited into the cash accounts of the Hospital and the amounts misappropriated. The particulars of the A.C. bills which are suspected to be total forgeries are entered in the red ink. In regard to the A.C. bills forged in toto there are of course no office copies, no entry in the cash book and no reference maintained in the office of the District Medical Officer to indicate that they were made out and encashed.

The A.C. bill for ₹ 985-0-0 cashed on 11-5-26 presents some interesting features. The office copy of the A.C. bill for April 1926 in which the District Medical Officer has authorised the payment of ₹646-5-0 is dated 19-5-1926, and clerk Venkatapathi has himself entered in the cash book that the A.C. bill for ₹ 646-5-0 was cashed in the Treasury on 19-5-1926 and that amount was disbursed. But the references in the Bowringpet Taluk Treasury show that no such bill was cashed on [illegible] but that an A.C. bill for ₹ 985/- has presented by P. Venkata [illegible] and encashed on 11-5-26. There is no office copy of this A.C. bill for ₹985/- and no entry thereof in the cash book. It looks as though the A.C. bill for ₹ 985/- was made out and presented by Venkatapathi at the Treasury on 11-5-26 and encashed and the subsequent A.C bill for ₹646-5-0 entrusted to him for encashment was suprressed, but the amount ₹646-5-0 was however, brought by the Clerk and paid to the District Officer and credited into the cash book. Apart from the bills in the enclosed statement, the A.C. bill for December 1924 for [illegible] cashed on 15-1-25 appears to be of some interest. I

mention here that Venkatapathi commenced his service in the Hospit on 4-12-24 and this was the second A. C. bill entrusted to him f encashment. In this bill an excess of R 5-15-0 over and above the actual expenditure incurred, was drawn from the Treasury and ful amount of R 804-12-0 was credited into the Cash book. The excess R 5-15-0 which remained undisbursed was credited to the Treas 3-8-1925. Though it has not resulted in any fraud this bill may g some clue as to what experiments P. Venkatapathi had been making a the initial stages to guage the mentality of and the extent of sc exercised by his official superior, and to find out by what proce he could avoid the detection of the frauds to be perpetrated by in future. The suppression of the Detailed contingent bills per ing to the several months in which he had operated on the abstract contingent bills, may be due to the difficulties he might have e perienced at the initial stages of his frauds.

The enclosed statement may show that on the twelve abstr contingent bills till now traced a total sum of R 10,778-4-0 has drawn between 18-8-25 and 22-6-1926 and on 30-6-1926 for the Dis Medical Officer has encashed another A.C. bill for R 390-14-0. Thus the total amount drawn on all these A.C. bills during the year 25-2 aggregates to R 11,169-2-0. But in his No:C.1322 dated 20-1 Senior Surgeon has informed the District Medical Officer tha the heads "Diet, Bedding and clothing, other charges and con an aggregate amount of R 11,704-9-0 had been spent on accoun Civil Hospital, Robertsonpet, during the year 25-26. This to in excess of the total struck on the aggregate amounts of th A.C. bills till now traced as cashed during this period. Wh Whether this excess ~~has~~ is due to any book adjustments the amounts deducted in the bills, or there is yet an which has not yet come to notice, is a point to be

examination of the accounts and references maintained in the offices of the Senior Surgeon and the Comptroller. I shall attend to this immediately.

Anyhow it is clear that besides ₹ 1,639/- drawn by P. Venkatapathi on the forged A.C. bill ~~#~~ of ~~#~~ 2-6-1926, in regard to ~~the~~ which a charge-sheet is laid before the Special First Class Magistrate K.G.F. a total sum of ₹ 2,903-3-0 has been drawn in excess of the actual claim between 7-4-25 and 22-6-26 and embezzled. I therefore solicit orders whether I have to register a fresh case and investigate into the full extent of the fraud perpetrated on the A.C. bills. The Deputy Commissioner, Kolar, in his communication addressed to the Government appears to suspect in connection with these frauds the existence of a conspiracy exceeding far beyond the limits of Robertsonpet. This has to be determined only by a detailed investigation of all the parties concerned and by looking into the references maintained in the several offices concerned. In the absence of any complaint laid before the Police by the Medical Department in regard to the commissio of frauds other than the one relating to the forged A.C. bill of ~~#~~ 22-6-26 for ~~#~~ 1639/- and when the Government had been pleased to direct a thorough investigation, I had to personally check the accounts of th Civil Hospital Robertsonpet with reference to the payment figures available in the Bowringpet Taluk Treasury, before I could adopt the particulars collected by the Senior Surgeon through his office staff and before I could move for further action in the matter.

Submitted to the Superintendent of Police, Kolar Gold Fields, for information and for favour of orders.

Sd. D. Seshagiri Rao,
C. I. D. Inspector of Police,
Bangalore.

"Copy"

cal ortsonpet,
in t ed 10-12-26.
-12-0

For District Magistrat
A.C. Kolar District.

Statement showing the particulars of the amounts drawn from the Salem Taluk treasury on the abstract contingent Bills of the Govt Hospital Robertsonpet, K.G.F., of the amounts credited to the Cash Book and of the amounts embezzled between 7.4.25 to 22.6.26.

Sl. No.	Date of the Bill	Date of cashment in treasury	Date of credit to Cash book	Treasury C No.	*	Amount drawn on the Bill			Amount credited to cashbook			Amount embezzled		
1	7.4.25.	7.4.25.	7.4.25.	5.		672	7	-	572	7	-	100	-	-
2	9.5.25.	9.5.25.	2.6.25.	7.		632	3	-	532	3	-	100	-	-
3	2.6.25.	2.6.25.	2.6.25.	"		659	-	-	559	-	-	100	-	-
4.	30.6.25.	30.6.25.	30.6.25.	10		837	10	-	717	10	-	100	-	-
		Total upto 30th June 25.				2801	4	-	2381	4	-	420	-	-
5	18.8.25.	18.8.25.	nil.	43.		222	-	-	-	-	-	222	-	-
6.	20.8.25.	20.8.25.	23.8.25.	48.		676	8	-	676	8	-	-	-	-
7	16.9.25.	16.9.25.	15.9.25.	44		870	4	-	670	4	-	200	-	-
8	15.10.25.	15.10.25.	24.10.25.	61.		869	1	-	646	9	-	222	8	-
9	18.11.25	18.11.25	18.11.25.	57.		968	9	-	768	9	-	200	-	-
10	22.12.25.	22.12.25.	22.12.25.	9		1152	9	-	852	9	-	300	-	-
11	13.1.26.	13.1.26.	13.1.26.	45		809	15		609	15	-	200	-	-
12	12.2.26.	12.2.26.	12.2.26.	53.		916	3	-	616	3	-	300	-	-
13	13.3.26	13.3.26.	13.3.26	48.		704	4	-	504	4	-	200	-	-
14	20.4.26	20.4.26.	20.4.26	60.		964	15	-	664	15	-	300	-	-
15	11.5.26	11.5.26	19.5.26	36.		985	-	-	646	5	-	338	11	-
16	22.6.26.	22.6.26.	nil.	59.		1639	-	-	-	-	-	1639	-	-
		Total				10778	4	-	6656	1	-	4122	3	-
	Add	Total upto 30.6.25.				2801	4	-	2381	4	-	420	-	-
		Grand Total				13579	8	-	9037	5	-	4542	3	

40138

128 Gen 545 9

OFFICE OF THE DISTRICT MAGISTRATE,
KOLAR DISTRICT,

In all future correspondence please quote this number.

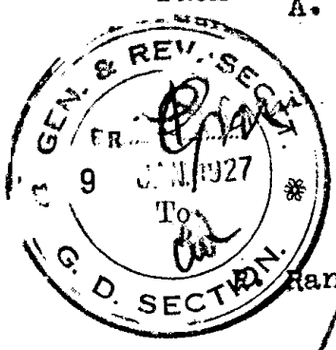
Encs. Jc 32/26 27 Encl.

Dated Kolar, the.....6th January.....192 7

81.

Med 126-25-5/

FROM A. K. Syed Taj Peeran, Esq., B.L.,
S. HIRIANNAIYA, Esq., M.A., B.L.,
District Magistrate, Kolar District.



To Ranganatha Rao Saheb, Esq., B.A., B.L,
Secretary to Government of Mysore,
Development *Departments, Bangalore.*

SIR,

I have the honor to forward herewith for the information of Government, copy of letter No:C.26/12 dated 26th December 1926, together with a copy of its enclosure received from the Special Superintendent of Police, Kolar Gold Fields, regarding the several frauds committed in the Civil Hospital, Robertsonpet, Kolar Gold Fields.

I have the honor to be,
S i r,
Your most obedient servant,

Treasury Assistant Commissioner,
for District Magistrate,
Kolar District.

V.V.R.2.
6127.

129

D.O. letter No:C.26/12 dated 26-12-26 from the Superintendent of Police, Kolar Gold Fields, to the District Magistrate, K o l a r District.

Has the honor to forward herewith preliminary report of Inspector Mr. D. Sesha_iri Rao, C.I.D. Bangalore, with reference to the frauds, perpetrated in the Civil Hospital, Robertsonpet, Kolar Gold Fields. I have instructed the Inspector to see the original bills in the Secretariat (Miscellaneous Section) and if he finds there have been fraudulent alterations in any of the amounts to examine the District Medical Officer on those points and then register a fresh case against the accused Venkatapathi and place a final report.

"Copy"

Sri Jayaraman

For District Magistrate,
Kolar District.

V.V.R.2.
6127.

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Preliminary report
on the
Frauds perpetrated in the Civil Hospital, Robertsonpet Kolar Gold Fields.

In obedience to the Government order No.P.2229(1)C/3-144-26-4 dated the 24th November 1926 addressed to the Inspector General of Police in Mysore asking that a C.I.D.Officer should be deputed for thorough investigation into the frauds perpetrated in the Civil Hospital,Robertsonpet,K.G.F. and to the order of the Inspector General of Police there-on I took up the - work on hand after receiving instructions from the Deputy Commissioner, Kolar and from the Superintendent of Police,Kolar Gold Fields.I had to commence my work by investigating into the accounts maintained in the Civil Hospital in order to trace out the items in which there were reasons to suspect - fraud;and this priliminary work I took up on 3-12-1926 and completed on 9-12-1926. The period of my investigation into the accounts was from -- 1-12-1924 to 30-6-1926. I had to first confine my attention to this period, because ex-clerk P. Venkatapathi who is now put up before the Special First Class Magistrate, K.G.F., in regard to the item of forgery and cheating pertaining to the forged abstract contingent bill for Rs. 1639/- cashed by him in the Treasury on 22-6-1926, had been employed as the clerk attached to the office of the District Medical Officer and worked as such from 4-12-24 to 22-6-1926.

Pay bills and T.A.bills of the officers and of the Hospital Establishment, and the abstract contingent bills, are the only bills of the Hospital on which amounts are drawn from the Bowringpet Taluk Treasury in addition to a Savings Bank account, which is being operated upon by the District Medical Officer in regard to the Security Deposits of the contractors &c.. But my investigation into the accounts showsthat frauds were perpetrated mainly in regard to the abstract contingent bills.

Being the only clerk attached to the office of the District Medical Officer, P. Venkatapathi was maintaining the cash accounts.office -- references and records and the "From" and "To" registers besides attending

to the registration of the incoming and outgoing references and to the despatch of the office tappal". He was writing out all the bills on which amounts were drawn from the Treasury on account of the Hospital and he was himself taking the bills to the Treasury for encashment. In short he was himself running the whole office work, subject of course, to such normal scrutiny as the unsuspecting District Medical Officers were wont to bestow in the midst of their important Hospital duties. Though he was drawing a pay of only Rs. 30/- per mensem, he would appear to have cultivated very expensive and extravagant habits, and he had therefore to find funds to meet his constant and urgent calls. With such an incentive for the crime, he appears to have fully availed himself of the facilities and opportunity afforded to him to turn his hand to forgery and to the commission of frauds.

SALARIES & TRAVELLING ALLOWANCE:- Under the heads Salaries and travelling allowance there was little scope for him to operate. Chances for the officers and others of the Hospital Establishment to undertake journeys at Government cost, were few and for between and -- ordinarily a few rupees were expended every month under travelling allowance. The salaries of the officers and other Hospital servants being a fixed recurring expenditure, and the instances in which pay was held over for future payment being rare, there was no scope for fraud under this head also. But that he ~~xxx~~ made a small attempt at the beginning to operate on "Salaries" also, is indicated in the Establishment pay bill for March 1925 drawn in April 1925. The Treasury references show that on 1-4-25 he presented a pay bill showing a net claim of Rs. 733-7-0 and received that amount from the Treasury. But in the cash book against the date 2-4-25 he has credited only Rs. 729-7-0 or Rs. 4/- less. Then again the acquittance roll and the concerned debit entry in the cash book show that only Rs. 725-7-0 or Rs. 4/- less further was actually disbursed. This excess of Rs. 4/- ~~visit~~ visible

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in the cash book, was actually credited into the Treasury on 2-6-1925, though he has ~~xxxxxx~~ noted in the cash book that this remittance was made on 13-5-1925. To adjust the remaining difference of Rs 4/- not brought into the office cash accounts, on the pay bill of the establishment for September 1925 cashed in the Treasury on 2-6-1925 a net claim of Rs 736-3-0 only was made and the amount was drawn from the Treasury, while he credited into the cash book Rs 740-3-0 or Rs 4/-more as the amount of the bill; and this sum was fully disbursed. Whether or not he had tampered with the original establishment bill for March 1925 when he thus drew the excess amount and with the bill for September 1925 when he drew Rs 4/- short or by what process he was able to draw more at the first instance and then less later on are matters to be determined by the examination and scrutiny of the concerned original bills, which are in the Comptroller's office. In regard to the Establishment pay bill for August 1925 drawn on 3-9-1925 when he received only Rs 728-11-0 from the Treasury, he has credited into the cash book Rs 728-13-0 or two annas more. Somehow the shortage has been made up in both these instances.

CASH BOOK:- P. Venkatapathi was himself writing up the cash book; and several errors of which he appears to have been conscious are noticeable in it also. In many instances the amounts of the bills cashed in the Treasury were not being noted in the cash book on the dates of their encashment. Some are entered on the day following and some a few days later. In some other instances amounts of the bills are credited into the Cash Book on the dates prior to the dates of their encashmenta For instance the abstract contingent bill for January 1925 which was cashed on 13-2-25 is entered in the Cash Book on 12-2-25 and the establishment pay bill cashed on 5-3-25, is entered in the cash Book on 4-3-25. There are other mistakes in regard to the totalling and the credit of fees collected from the patients. Wherever

errors due to wrong totalling arose he used to get over the difficulty by at the close of the month by showing in the monthly abstracts put/him the total of the fees collected during the month equivalent to the ap parent and incorrect closing balance indicated by the cash book. There was thus an extra credit of Rs. 0-2-0 to the Treasury on 4-2-25, of Rs. 2/- on 1-4-25 and of Rs. 0-6-0 on 1-3-26. There was likewise short credit of 0-2-0 on 2-11-25 and of 0-2-0 on 2-1-26. These are in regard to the fees collected from the patients. There are again short total of Rs. 3/- on 28-3-25 and of Rs. 0-2~~0~~-0 on 13-1-26 in addition to an excess total of 0-6-0 on 19-2-26. Some of these mistakes have been pointed out by the auditor and the defects rectified by the credit of Rs. 3-14-0 to the cash book on 3-2-26.

ABSTRACT CONTINGENT ~~BILLS~~ BILLS. As already submitted it was in regard to the abstract contingent bills that Clerk P. Venkatapthi appears to have operated profusely in the perpetration of his frauds. I have not yet been able to ~~work~~ look into the concerned A.C. bills, which from my enquiry I learn, are secured in a sealed cover and locked up in the miscellaneous Department of the Government Secretariat. Moreover without the prior scrutiny of the Hospital accounts and references and their comparison with the figures of payments made in the Treasury I could not spot out the bills which required investigation. I had, however, taken the figures from the Senior Surgeon's office where they had occasion to look into the forged A.C. bills. Any-how from the information till now available the following appear to be the methods adopted in the perpetration of the frauds. In many of the A.C. bills after they were signed by the District Medical Officer and entrusted to P. Venkatapthi for encashment, the total claim made on each bill would appear to have been enhanced by the alteration of the convenient figures and words and the amounts in excess of what the District Medical Officer, had authorised the clerk to receive, were drawn from

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the Treasury on the bills. The amounts of the real claims were being paid to the District Medical Officer and credited into the Cash book and the excess misappropriated. A few other ~~other~~ bills appear to have been forged in toto and the amounts were drawn on them from the Treasury by P. Venkatapathi and fully misappropriated. The enclosed statement shows the particulars of the amounts drawn on such A.C. bills from April 1925 to June 1926, the amounts credited into the cash accounts of the Hospital and the amounts misappropriated. The particulars of the A.C bills which are suspected to be total forgeries are entered in red ink. In regard to the A.C. bills forged in toto there are of course no office copies, no entry in the cash book and no reference maintained in the office of the District Medical Officer to indicate that they were made out and encashed.

The A.C. bill for Rs. 985-0-0 cashed on 11-5-26 presents some interesting features. The office copy of the A.C. bill for April 1926 on which the District Medical Officer has authorised the payment of Rs. 646-5-0 is dated 19-5-1926, and clerk Venkatapathi has himself entered in the cash book that the A.C. bill for Rs. 646-5-0 was cashed in the Treasury on 19-5-1926 and that amount was disbursed. But the references in the Bowringpet Taluk Treasury show that no such bill was cashed on 19-5-1926, but that an A.C. bill for Rs. 985/- was presented by P. Venkata pathi and encashed on 11-5-26. There is no office copy of this A.C. bill for Rs. 985/- and no entry thereof in the cash book. It looks as though a forged bill for Rs. 985/- was made out and presented by Venkatapathi at the Treasury on 11-5-26 and encashed and the subsequent A.C bill for Rs. 646-5-0 entrusted to him for encashment was suprressed, but the amount of Rs. 646-5-0 was, however, brought by the Clerk and paid to the District Medical Officer and credited into the cash book. Apart from the bills noted in the enclosed statement, the A.C. bill for December 1924 for Rs. 804-12-0 cashed on 15-1-25 appears to be of some interest. I may

mention here that Venkatapathi commenced his service in the Hospital on 4-12-24 and this was the second A. C. bill entrusted to him for encashment. In this bill an excess of Rs. 5-15-0 over and above the actual expenditure incurred, was drawn from the Treasury and full amount of Rs. 804-12-0 was credited into the Cash book. The excess of Rs. 5-15-0 which remained undisbursed was credited to the Treasury on 3-8-1925. Though it has not resulted in any fraud this bill may afford some clue as to what experiments P. Venkatapathi had been making at the initial stages to guage the mentality of and the extent of scrutiny exercised by his official superior, and to find out by what process he could avoid the detection of the frauds to be perpetrated by him in future. The suppression of the Detailed contingent bills pertaining to the several months in which he had operated on the abstract contingent bills, may be due to the difficulties he might have experienced at the initial stages of his frauds.

The enclosed statement may show that on the twelve abstract contingent bills till now traced a total sum of Rs. 10,778-4-0 has been drawn between 18-8-25 and 22-6-1926 and on 30-6-1926 for the District Medical Officer has encashed another A.C. bill for Rs. 390-14-0. Thus the total amount drawn on all these A.C. bills during the year 25-26 aggregates to Rs. 11,169-2-0. But in his No:C.1322 dated 20-11-26, the Senior Surgeon has informed the District Medical Officer that under the heads "Diet, Bedding and clothing, other charges and contingencies" an aggregate amount of Rs. 11,704-9-0 had been spent on account of the Civil Hospital, Robertsonpet, during the year 25-26. This total is due in excess of the total struck on the aggregate amounts of the several A.C. bills till now traced as cashed during this period, by Rs. 535-7-0. Whether this excess is due to any book adjustments pertaining to the amounts deducted in the bills, or there is yet another A. C. bill which has not yet come to notice, is a point to be determined by the

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examination of the accounts and references maintained in the offices of the Senior Surgeon and the Comptroller. I shall attend to this immediately.

Anyhow it is clear that besides Rs 1,639/- drawn by P. Venkatapathi on the forged A.C. bill ~~fo~~ of ~~Rs~~ 2-6-1926, in regard to ~~the~~ which a charge-sheet is laid before the Special First Class Magistrate K.G.F. a total sum of Rs 2,903-3-0 has been drawn in excess of the actual claim between 7-4-25 and 22-6-26 and embezzled. I therefore solicit orders whether I have to register a fresh case and investigate into the full extent of the fraud perpetrated on the A.C. bills. The Deputy Commissioner, Kolar, in his communication addressed to the Government appears to suspect in connection with these frauds the existence of a conspiracy exceeding far beyond the limits of Robertsonpet. This has to be determined only by a detailed investigation of all the parties concerned and by looking into the references maintained in the several offices concerned. In the absence of any complaint laid before the Police by the Medical Department in regard to the commission of frauds other than the one relating to the forged A.C. bill of ~~the~~ 22-6-26 for Rs 1639/- and when theGovernment had been pleased to direct a thorough investigation, I had to personally check the accounts of the Civil Hospital Robertsonpet with reference to the payment figures available in the Bowringpet Taluk Treasury, before I could adopt the particulars collected by the Senior Surgeon through his office staff and before I could move for further action in the matter.

Submitted to the Superintendent of Police, Kolar Gold Fields, for information and for favour of orders.

Sd. D. Seshagiri Rao,
C. I. D. Inspector of Police,
Bangalore.

Robertsonpet,
Dated 10-12-26.

"Copy"

For District Magistrate,
Kolar District.

5459 44320 138 Fin 6208

No. C.401/26-27.

OFFICE OF THE REVENUE COMMISSIONER
IN MYSORE,

Dated Bangalore 28th January 1927.

FROM

C. S. BALASUNDARAM IYER, Esq., B.A.,
Revenue Commissioner in Mysore.

Med 126-25-52

The Chief Secretary to the Government
of His Highness the Maharaja of Mysore,
Bangalore.

Subject:- Encashment of a forged Abstract Contingent Bill at Bowringpet Taluk Treasury.

SIR,

In continuation of this office letter No. C.401/26-27 dated 23rd December 1926 forwarding a report in the matter of the order passed by the Deputy Commissioner punishing the Taluk Sheristedar and Nagadi Gumasta of Bowringpet in connection with the encashment of a forged Abstract Contingent Bill by Venkatapathi, clerk, in the office of the District Medical Officer, Kolar Gold Fields, I have the honor to state that the Deputy Commissioner, Kolar District, reports in his letter No. A1-C. 1151/26-27 dated 11th January 1927 that the case was investigated by the Police of Kolar Gold Fields and a Charge Sheet placed before the Special Magistrate who after holding preliminary enquiry is stated to have committed the case to the Sessions. It is seen from the Statement furnished by the investigating officer (copy enclosed) that a sum of Rs.4542-3-0 has been misappropriated. The Deputy Commissioner states that a final report will be sent after the case is disposed of in the Sessions Court.

I have the honour to be,
Sir,
Your most obedient servant,

C S Balasundaram Aiyer

Revenue Commissioner.

K.V.

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G.C.S-60 & 26-27
Enc 2.

Dated Bangalore, 6th March 1927.
9th

Gm 7335

Med 126-25-53

From

B. Mahomed Usmon Esq., L.M.S.,
Senior Surgeon with the Government of
His Highness the Maharaja of Mysore, Bangalore.

To

The General Secretary to the Government of
His Highness the Maharaja of Mysore, Bangalore.

Sir,

With reference to your letter No.G.6455-Med.126-25-46, dated 11th December 1926, requiring the further explanations of the present and previous District Medical Officers, Robertsonpet, as to why they did not discover the fraud earlier, I have the honour to submit the marginally noted letters from the two Officers and to state as follows.

Mr. Deendayal's letter No. 640 & 3.1.27
Mr. N. Krishnamurthi's letter dated 20-12-26, 16-2-27 and 17-2-27.

Mr. Deendayal Singh took charge of the Hospital only on the 18th March 1926 and had no knowledge of the fact that D. C. Bills of the Hospital for the previous months had not been submitted. Correspondence on this subject having been intercepted by the ex-clerk, as already submitted, he was ignorant of the matter till the receipt of a D.O. reminder from this office No. 2/C/154 dated 17-5-26., for answering which the clerk managed to show the entries made in the To register of the Office in proof of the despatch of the Bills in question. The interval of three months was rather too short for him to suspect the presence of any grave irregularity amounting to a fraud. On the 21st of May 1926, the Comptroller's instructions not to pass the A.C.Bills of the Hospital were sent to him. He could not therefore anticipate any possibility of money being drawn from the Treasury till the objection was formally withdrawn. He accordingly applied for a withdrawal of the interdiction. But no recommendation could be made by me in that behalf to the Comptroller as the D.C.Bills, for the non-receipt of which the interdict had been issued, were still due. The bills were finally received in July and August 1926 and were forwarded to the Comptroller in August 1926 and that officer formally withdrew his objection on 21-8-1926

It is because the District Medical Officer did not get any reply from me

permitting him to draw further A.C.Bills, that he was obliged to make enquiries at the Bowringpet Taluk Treasury if any orders had been received direct by them in that behalf and this led to the information that Comptroller's authority (subsequently ascertained to be spurious) permitting the encashment of A.C.Bills had been received and a sum of Rs.1,639 had been drawn on 22nd June 1926. Otherwise, it is likely that the fraud would have remained undetected for some time longer.

Mr. Krishnamurthi's letters also go to show that the clerk managed his fraudulent transactions too ingeniously to be detected ~~xxxx~~ by him in the usual course.

I have the honour to be,

Sir,

Your most obedient servant,

Senior Surgeon

Letter No. 640 dated 3rd January 1927 from Mr. Deendayal Singh to the Senior Surgeon in Mysore, Bangalore.

In obedience to your order No.G.C.5-53, dated 17th December 1926, forwarding copy of letter No.G.6455/Med.126-48, dated 11th December 1926, from the General Secretary to the Government of Mysore, Bangalore, I have the honour to submit the explanation called for therein as follows:

The Comptroller in his No.1542/T.A.D.-A dated 19th May 1926 communicated through the Senior Surgeon's No.A dated 30th May/ 2nd June 1926 intimating that the further abstract contingent bills of the District Medical Officer, Kolar Gold Fields, would not be honoured at the Taluk Treasury at Bowringpet, an account of the non-submission of the detailed contingent bills of the Civil Hospital, Robertsonpet, Kolar Gold Fields, from August 1925. In my No.951, dated 3rd June 1926, I have explained the cause of delay and that I had taken charge of this institution on 17th March 1926. Under the circumstances explained I requested the Senior Surgeon to ask the Comptroller to withdraw his objection and reminded him about it in my Nos. 991/9-6-26, 1034/17-6-26, and 1055/26-6-26. Having not received any reply from the Senior Surgeon up to 28th June 1926, I wrote to the Comptroller in my No.1060/28-6-26, and to the Taluk Treasury Officer, Boweringpet in this office No.1063/28-6-1926, and sent it by bearer to know whether I was permitted to draw my Abstract Contingent Bills for the months of May 1926 and June 1926 as the sanctioned budget amount for the year 1925-26 would be lapsed after 30th June 1926. The Contractor was presssing for his dues for the month of May 1926. The Bowringpet Taluk Treasury Officer replied me in his No.623/25-26, dated 28th June 1926, which I received in the evening of 28th June 1926 intimated that the Comptroller in his No.1543 T.A.D.-A dated 8th June 1926 had withdrawn his objection and permitted the enchashment of abstract Contingent Bills received from me from the said date and that

my

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my hospital Abstract Contingent Bill for the month of May 1926 amounting to Rs.1639 was presented by Clerk Venkatapathi on 22nd June 1926 and the amount was paid to him. Immediately on the receipt of this reply I gave a complaint to the local Police in my No.1067 dated 28th June 1926 enclosing in original No.623/25-26 dated 28th June 1926 of the Bowringpet Taluk Treasury Officer, and intimated the Senior Surgeon in my No.1067 dated 28th June 1926 xxxx with enclosures two per bearer, as no Abstract Contingent Bill for the month of May 1926 had been prepared and submitted for encahsment under my signature and endorsed to Clerk P.Venkatapathi and this Clerk has absconded himself without leave since after about 11-30 A.M. of 21st June 1926 and I have reported to the Senior Surgeon about this in my Nos. 1044/23-6-26, 1047/24-6-26 and 1056/26-6-1926.

Under the circumstances explained above the fraud could not be discovered earlier by me.

"Copy."

Senior Surgeon

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Letter dated 20th December 1926 from Mr. Y. N. Krishna Murthy, Assistant Surgeon, to the Senior Surgeon in Mysore Bangalore,

Reference:- Your office No. G.C.5-53, dated 17th December 1926, forwarding the copy of the Government communication calling for the Submission of explanation by myself and my successor as to why the fraud practised by the Ex-Clerk of the Civil Hospital, Robertsonpet, was not detected earlier.

With reference to the above, I have the honour to submit as follows:-

(a) From the detailed explanation already submitted by me on 26th July 1926, it will be obvious that the ex-clerk's fraudulent action only related to the Bills submitted for encashment at the treasury by him few of them being freely tampered and the rest being forged. In either case Bills were not presented as they were prepared and signed by me. He was extremely careful to avoid suspicion in the office.

(b) The entries in the office registers all agree and the amounts have all been duly disbursed

disbursed to the Contractor and the copies of the vouchers are all available. The registers were all posted up to date from day to day and the entries and ~~this~~ the tappal book were all entered correctly likewise. His nefarious practices in respect of altering figures before presenting them in the treasury or in fabricating forged bills for wrong amounts and submitting them for encashment, were confined to his actions outside the knowledge of the District Medical Officer. He was always careful to produce correct cash before me for disbursement and gave thus no room for suspicion. He was the person who was attending the treasury for cashing the Bills.

Thus his behaviour gave no room for suspicion. Confining himself as he did, his manipulations of the passed bills or creating forged bills outside the office and the treasury accepting them for encashment whether such alterations were attested or not and without suspecting the genuinness of the signatures without any reference to the Medical Officer concerned took away ~~even~~ the slightest chances of discovery of his premeditated fraudulent actions.

Under the circumstances I beg to state that it it was not possible for me to suspect the ex clerk

as being guilty of any sort of fraud when I was in charge of the Civil Hospital, Robertsonpet.

****

Letter dated 16th February 1927 from Mr. Y. N. Krishna Murthy, Assistant Surgeon, to the Senior Surgeon in Mysore.

In continuation of my explanation submitted on 26th July 1926 in connection with certain defaulcation committed by ex clerk Venkatapathi of the Civil Hospital, Kolar Gold Feilds, I have the honour to submit herewith further explanation regarding the Abstract Contingent Bill cashed on 7th April 1925. The original Bill was prepared and signed by me was for Rs.572-7-0. Figure 2 of Rs.238-0-9 under Diets has been altered into "3" and thus making 338-0-9.

Total 572-6-8 where figure 5 has been altered into "6" and thus making the total into Rs.672 -6-8. Similarly figure 5 of 572 written in red ink has been altered into six thus the total has been entered as (Rs672-6-8) Rs.672-7-0.

Not satisfied with this the word "five" originally written has been clumsily altered into "six" thus making the total amount to Rs."six hundred and seventy two and annas seven only." None of these alterations are attested by me, the drawing officer.

Thus excess ofRs. One hundred has been misappropriated by the Clerk.

It may further be noted that I have remarked in the office copy of the Abstract Contingent Bill "Why did you not write the Bill" as he brought the bill to me for my signature without the office copy. I have passed it after getting the office copy prepared and dated.

Letter dated 17th February 1927 from Mr. Y. N.Krishna Murthy, Assistant Surgeon, Camp Bangalore, to the Senior Surgeon in Mysore, Bangalore.

In inviting your kind attention to the correspondence between your office and that of the District Medical Officer, Civil Hospital, Robertsonpet about the non-receipt of the Detatialed Contingent Bills form April 1925, I have the honor

I have the honour to invite your kind attention to a letter No.156 of 17th August 1925, from Robertsonpet addressed to your office. This No. 156 of 21st August 1925 in the District Medical Officer's "To" Register refers to a letter addressed by me to Health Officer, Kolar Gold Fields, and not to your office. On 17th August 1925 no letter has been despatched to your office from Civil Hospital, Robertsonpet, and the latter No.156 dated the 17th August 1925 found in your office is a bogus one unauthorised by me as ex-Clerk Venkatapathi has forged my signature therein and the indifferent way in which he has written without referring to any definite number of your office speaks to the fact that the letter has been written without referring any records of the District Medical Office also. It was with the help of this letter that he was successful in keeping me and your office on the wrong scent of his neferious acts, to account for the disappearaace of the Detailed Contingent Bills wherein a difference of Rs.100/- was pointed out to me. He has perhaps intercepted the post and taken possession of the particular letter containing the D.C. Bill so that there may be no room to find out the excess of Rs.100/- he had drawn and misappropriated after presenting a tampered A.C. Bill corresponding to this particular D.C. Bill.

How deliberately and cunningly he had manipulated not only the A.C. Bills but also the office records to suit his purpose is now apparent from this letter. It was on account of such disconnected correspondence some times interrupted by such fictitious letters that the fraud practised by him could not be discovered at an early stage by any body in any office.

On further scrutinising the D.C. Bill in the Comptroller's Office I note that the D.C. Bills where more than one sheet is required to copy the details of the bills he has repalced the first sheet and worked out the details therein to an excess of Rs.100/- more than what the office copies show and tampered with the figures of the total amount in the last sheet which contains my signature and first sheet does not contain my signature. Along with this there are other D.C. Bills, establishment pay bills containing more than one sheet. Each sheet of these bills contain either my initials or my full signature showing that I was in the habit of scru-

scrutinising and signing each sheet. These facts bear testimony to the care that I was bestowing in looking into the office records.

For acts done by the ex-clark Venkatapathi out side my office without my knowledge I am not responsible and as such I could not discover the fraud early.

These facts may kindly be included in thefinal report submitted to the Government as they will throw clear light on my ignorance of the fraud from the beginning.

"espes"

Senior Sayyan.

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Proceedings of the Government of His Highness
the Maharaja of Mysore.

R e a d:--

Letter No.C.2814/26 dated 22-2-1927 from the Inspector General of Police forwarding a copy of the report of the C.I.D.Inspector in the investigation of the frauds perpertrated in the Civil Hospital, Robertsonpet, Kolar Gold Fields and requesting sanction to incur an expenditure of Rs.150/- to enable him to obtain the opinion of the handwriting expert of the Government of India - Examiner of questioned documents at Delhi with regard to certain essential documents in the above case which will have to be charge - sheeted only after receipt of the expert opinion.

O r d e r,No. P 4448-9 Pol 169.26.4

Dated, Bangalore the 3 March 1927.

S a n c t i o n e d.

2. The expenditure will be met out of the allotment for 'Secret Service' in the current year's budget of the Police Department.

For Secretaryto Government,
Law Department.

The Inspector General of Police.
The Comptroller to Government.

T.S. Secret & Political Branch

Srebd for perusal
T 2/2 Place in the file 3/3/27

150

APP. F. VI. Gl.]

SUBJECT.....

.....

.....

Immediate

Section Land

File No. 126-25

Diary No. of letter replied to.....6208
7335

Serial No. 54

No. G 10060

To

The Dy Comr, & Dt Mr
Kolar Dt

General and Revenue Secretariat
(Gen)
the *192*

Date of issue.....11.3.27

Signed by.....Mr. M.S

List of enclosures.....

Copied by.....

Examined by.....

Sir,

I am directed to request you will be so good as to obtain & forward for perusal immediately, a copy of the Judgement of the ~~Dt~~ Sessions Judge Bangalore in the case of ~~[redacted]~~ forgery and misappropriation, committed by

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~~to~~ Ex Clerk Venkatapathy
of the Civil Hospital,
Rajahmundry.
Thanks.

Yours sincerely

GG,
11/3/27

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APP. F. VI. Gl.]

SUBJECT.....

.....

.....

Section Medical

File No. 126-25

Serial No. 55

No. G/10061

Diary No. of letter replied to. G208
7335

To

General and Revenue Secretariat
( )
the *192*

The Senior Surgeon
Nilgiris, Ootacamund.

Date of issue 11.3.27

Signed by Mr. M.S

Sir,

I am directed to request you to be so good as to state for the information of Government the results of your inspection of the Civil Hospital, Coonoor for, in respect of 1925, the medical work-

List of enclosures.....

Copied by.....

Examined by.....

over

Above dispatch
of D. C Bills by this
institution was
noticed by Mrs.
since they were
already long overdue
I turned it

Mr Clerk Secy to Ewt

EJB,
11/3/27

Immediate

OFFICE OF THE DISTRICT MAGISTRATE,
KOLAR DISTRICT.

In all future correspondence please quote this number.

Encs. 9c 167 26-27 Ex.

Dated Kolar, the 14th March 1927

Med/126-25-54

FROM A.K.Syed Taj Peeran, Esq., B.A.,
~~S.CHIRDANNAIYA, Esq., M.A., B.L.~~
District Magistrate, Kolar District.

To

R. Ranga Rao, Esq., B.A.,B.L.,
General *Secretary to Government of Mysore,*
~~Department~~, *Bangalore.*

SIR,

With reference to your letter No.G.10060/Mis.126-25-54 dated 11-3-1927, requesting me to forward immediately for reference a copy of the Judgment of the Sessions Judge, Bangalore Division, in the case of forgery and misappropriation committed by ex-clerk - - Venkatapathy of the Civil Hospital, Robertsonpet, I have the honour to forward, herewith the same as desired.

2. I may submit for the information of Government that disciplinary action has been taken against the Taluk Sheristedar and the Nagadi - Gumasta with reference to the Sessions judge's remarks in para 7 of his judgment.

I have the honour to be,

S i r,

Your most obedient servant,

A.K. Syed Taj Peeran

District Magistrate,
Kolar District.

A.R.
14/3/27.

15/3/27

In the Court of Session, Bangalore Division.

Kolar Sessions Case No. 7 of 26-27.

Complainment. Accused.
Government. P.Venkatavathy.

Appendix to Judgment.

The following witnesses were examined for prosecution:-

1. Mr. M.G. Deendyal Singh (D.M.O, K.G.F.)
2. " N. Govindaraja Mudliar (Sub Assistant Surgeon).
3. " Narasinga Rao, Bannur. -Do-
4. " Viraraj Urs. (Assistant Comptroller).
5. " Sundaresan.
6. " Siva Rao.

7. Miss. Davidson.
8. Mr. Tillanayagam Mudliar.
9. Narain Rao.
10. Venkata Rao.
11. Tej Raj.
12. Amanchand.
13. Pookraj.
14. R.M.S.Naiker.
15. Syed Ahamed.
16. Rama Iyer.
17. Mr.M.P.Rama Iyer.

The following exhibits were marked for prosecution:-

P1. Entry No.917 dated 21-5-26 in the "To" Register of the Civil Hospital, K.G.F.
P2. Entry No.640 dated 2-6-26 in the "From"Register of the Civil Hospital, K.G.F.
P3. Letter No.1063 dated 28-6-26 from D.M.O. to Treasury Officer-Bowringpet, Taluk Treasury.
P4. Reply letter No.623 dated 28-6-26 from the Treasury Officer, Bowringpet, to D.M.O.
P5. Complaint letter No.1067 dated 28-6-26 to the Sub Inspector of Police, Robertsonpet by D.M.O., K.G.F.
P6. Telegram dated 24-6-26 addressed to D.M.O. K.G.F. from the accused from Bangalore.
P7(A) Letter without date and place addressed to D.Mo., K.G.F. from the accused.
"(b) Envolope addressed to Mr. Deendyal Singh D.M.O.
P8 (a to H) Eight post cards addressed to Rama Iyer and others at K.G.F.
P9. Attendance Register of the Civil Hospital Robertsonpet.
" (a to d) Entries on 21st, 22nd, 6th and 7th June 1926 respectively.
P10. Draft communication No.1543-4 dated 14-5-26 from the Comptroller to the Deputy Commissioner, Kolar.
P11. Entries in D.C.Bill Register (Page 117) maintained in Civil Hospital, Robertsonpet.
P12. Abstract contingent bill for May 1926 for Rs 1639-6-10.

(a) Signature of Mr. Deendyal Singh D.M.O. in the front portion of P12.
P12 (b) Signature of Mr. Deendyal Singh D.M.O. in the reverse of P12.

P13. Cash book of the Civil Hospital K.G.F.
P14. Three signatures of Deendyal Singh, D.M.O.
P14(a) One -DO-
P15(a) Leave application dated 13-6-1926 sent by accused.
P15 (a) -Do- 11-6-26 -Do-
P16. Entry in the Casual leave book maintained in the Civil Hospital K.G.F.

P17. Docket No.1543/T.A.D.A. dated 8-6-26 from the Comptroller to the

1/1
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the Deputy Commissioner, Treasury Department, Kolar.

P18. Letter No.1069 dated 28-6-26 from D.M.O.K.G.F. to Senior Surgeon, Bangalore.

P19. Docket No.1543/T.A.D.A. dated 19-5-26 from the - Comptroller to the Deputy Commissioner, Kolar which was forwarded to the D.M.O., K.G.F. through Senior Surgeon.

P20. Letter No.1034 dated nil from D.M.O. to Senior Surgeon.

P20(A) Letter No.991 dated 9-6-26 -Do-

P21. Docket No.28 Es. dated 21-8-26 from the Comptroller to Deputy Commissioner, Treasury Department, Kolar with-drawing the objection.

P22. D.O. No.154 dated 17-5-26 from Senior Surgeon to D.M.O.

P23. An entry in Sheristedar's Number Book of Bowringpet Treasury dated 22-6-26.

P24. An entry in the Shroff's book for Rs 1609 for having given to Venkatapathy who has also signed in it.

P25 & P25 (a) Entries in the account books of PW11. Theja Raj.

P26. Entries in the account book of PW13 Pookraj

P27. Entry in the account book of PW15 Syed Ahamed.

P28. One Group Photo.

No witnesses were examined for defence but the following exhibits were marked.

D1. 2 Specimen signature of PW 1 Dr. Deendyal Singh in this Court.

D2. 2 Specimen signatures of PW 4 Mr.Viraraj Urs.

D3 to D5 Letters Nos.1044, 1027 and 1056 dated 23-6-26, 24-6-26 and 26-6-26 respectively from the D.M.O. to Senior Surgeon.

===000====

" C O P Y "

District Magistrate,
Kolar District.

15/3/27

A.K.S.
14/3/27.

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In the Court of the Session. Bangalore Division.

Dated, Camp Kolar, 25th day of February 1927.

Present:- G. Sathyaji Rao, Esq., B.A.,B.L.,

Sessions Judge,

Kolar Sessions Case No.7 of 1926-27.

Complainant. Accused.

Government. Vs. P. Venkatapathy.

J U D G M E N T.

The 1st Class Magistrate, Kolar Gold Fields framed a charge for offences under Sections 467,468, 471 and 420 Indian Penal Code - against the accused and committed him to take his trial in this - Court.

The accused pleaded "not guilty" to all the 4 counts in the charge. Three assessors were chosen to aid the court in the trial.

The trial began on 21-2-1927 and ended on 23-2-1927.

Public Prosecutor who conducted the prosecution examined 17 - witnesses.

Mr. Nageswara Iyer appeared for the accused. He did not examine any witness.

List of witnesses and exhibits are separately filed.

2. The accused was the only clerk employed in the Government - Civil Hospital at Robertsonpet (K.G.F) He is a young man, 27 years of age, and he is stated to have inherited a bungalow (at Basavanagudi in Bangalore) and other properties from his father who is stated to have been an Amildar in out State. But he was getting a pay of only Rs. 30/- plus Rs. 3/- in the Hospital. It was his duty to prepare the - pay-bills Abstract Contingent bills, Detailed Contingent bills and Periodical Returns and to keep the From and To Registers, Cash - Register, tapal register and other prescribed books, accounts and - Registers. With regard to the contingent bills the procedure was for the clerk to prepare D.C. bill for the month then to prepare A.C. -

A.C. bill mentioning only the important heads, take the - - siganture of the District Medical Officer to the same, take it to the Taluk Treasury at Bowringpet, cash the bill there, bring the amount, pay the same to the D.M.O. credit the - amount in the cash register and after the amount was - - expended, submit the D.C. bill with the vouchers to the - Senior Surgeon for being forwarded to the Comptroller. In the month of May 1926 it was found in the Senior Surgeon's Office that no D.C. bill of the Hospital at K.G.F. was - received from August 1925. On 18-5-1926 the District - Medical Officer, who was examined as ~~PW 1~~ PW1, received a communication from the Senior Surgeon Ex:P22 to send the D.C. - Bills by return of post. After some correspondence (Letters) the 2 - Officers the Senior Surgeon sent 2 of his Accountants to check the accounts and Registers in the K.G.F. Hospital. The 2 Accountants came on 30-5-26. While searching the papers they found the D.C. bills for the month of March and April 1926 in the room in which the accused was working in the Hospital. They thought it better to send for Mr.Shiva Rao, who is the personal Assistant to the Senior Surgeon. Mr.- Shiva Rao who was examined as PW6 came to K.G.F. Hospital on 2-6-1926. He asked the accused about the D.C. bills. The accused persisted that he had despatched them and he showed the entries in the "To" Register in support of his statement. But when the accused was confronted with the D.C.Bills - which were found in his room he stated that through absent mindedness he forgot to post them. As was explained by PW 5 Sunderesan, who is a clerk in the Comptroller's Office, the despatch numbers corresponding to the numbers mentioned in the "To" Register were not written in the 2 D.C. bills. This was the only ommission in the 2 D.C. Bills which were - otherwise complete. It was stated that the D.B. bills of some preceding months were also found in the accused's room in the Hospital and Police Investigation is goin on with -

with regard to the cashing of the A.C. Bills corresponding to such D.C. Bills. With those things we are not now concerned. We are - concerned only with the preparation of the A.C. Bill marked Exhibit P12 for Rs. 1639 and the cashing of the same by the accused at the Bowringpet Taluk Treasury on 22-6-1926.

3. The 2 Accountants showed to the D.M.O. a copy of the order of the Comptroller dated 19-5-26 that as the D.C. Bills of the K.G.F. Hospital had not been received from August 1925 the further A.C. Bills of that Hospital would not be cashed at the Treasury. The original order of the Comptroller was addressed to the Deputy - Commissioner (Treasury Department) Kolar for communication of the order to the Taluk Treasury at Bowringpet. The copy of the order sent to the Senior Surgeon is marked Exhibit 19. The order is - signed by Mr. Bishto Punth Badami who was then Deputy Comptroller in charge of R.A.D.A. section in the Comptroller's Office. A copy of this order was handed over to the D.M.O. and the accused entered the same in the "From" Register as per Exhibit P2 dated 2-6-26. The D.M.O. had to meet the expenses in his Hospital every day. He - opened correspondence with the Senior Surgeon telling him that if the accused did not despatch the D.C. bills for March and April it was not his fault, that the "To" register in his office showed that the D.C. bills of the preceding months had been despatched and that, therefore, the Comptroller should be asked to withdraw his objection. The D.M.O. sent to the Senior Surgeon the written - - explanation of the accused and also 10 duplicate copies of the D.C. Bills that were missing. There was no reply from the Senior Surgeon in spite of repeated letters. This went on till 28-6-1926. The - Official year was drawing to a close and the grants which remained undrawn on 30-6-1926 would lapse. The D.M.O. was in a fix. He wrote direct to the Comptroller asking him whether he could cash the A.C. Bills. The accused attended the Hospital last on the morning of 21-6-1926 and departed at 11-30 A.M. as per the entry in the Attendance Register. Since then the accused did not turn up for -

for duty and after that the D.M.O. saw the accused only at the enquiry before the Committing Magistrate. On the 22nd Morning the accused signed in the Attendance Register at 7-5 A.M. and left a message with the matron (PW 7 Miss: Davidson) that he was going to Masikam village to take his mother to some sick relation there and would be back in an hour. But he did not come at all. In the absence of the clerk the D.M.O. had to get his office work done by one of the Sub-Assistant Surgeons. On the morning of the 28th of June he got P.W.2 Govindaraja Mudaliar to prepare the D.C. Bills to have it in readiness so that as soon as the Comptroller's intimation withdrawing the objection was received the A.C. Bill could be immediately prepared and cashed at the Bowringpet Treasury. This D.C. Bill is Exhibit P11. On the same day the D.M.O. sent his other Sub-Assistant Surgeon Narasinga Rao Bannur (PW 3) with a docket Ex: P3 addressed to the Taluk Treasury Officer, Bowringpet to ascertain from him whether the Comptroller's objection had been withdrawn. Mr.N. Bannur went to Bowringpet, handed over the docket to the Taluk Sheristedar and enquired. The Taluk Sheristedar, who was examined as PW 8, told him that the Comptroller had withdrawn the objection and that the accused had come to the Treasury with the A.C. Bill on the 22nd of June, cashed the same and taken Rs 1639. The Taluk Sheristedar gave a reply to this effect in writing to the D.M.O. This reply is Exhibit P4. Mr. Bannur was shewen the A.C.Bill (Ex: P12) and he saw that it did not contain the genuine signatures of his D.M.O. Mr. Deendyal Singh. Of course, he was acquainted with the handwriting and the signature of his D.M.O. Mr. Bennur returned to K.G.F. delivered Exhibit P4 to the D.M.O and told him about his suspicions regarding the signatures in Ex: P12. The D.M.O. got alarmed. On the following day he went to the Taluk Treasury, saw Exhibit P12 and noticed -

noticed that the 2 signatures in it, marked Exhibits P12 (a) and - P12 (b), were not his. All the writing in Ex: P12, except the Kannada writing of the shroff and the Treasury Certificate, is that of the accused. The cash book of the Hospital is Ex:P13. Neither on the 22nd of June nor on the 23rd nor on any subsequent date is there any entry crediting Rs 1639. No. A.C. bill had at all been - prepared on the lines of Ex:P.11 to the knowledge of the D.M.O. in the month of June. In fact, the A.C. Bill for the month of May was not prepared until the following November. In that month the - permission of the Senior Surgeon was obtained to prepare and cash the A.C.Bill for May. As a matter of fact, the Comptroller did not - withdraw objection unitl the 21st of August 1926 on which date he - issued the letter marked Ex: P21. The accused not only forged the signatures of Mr. Deendyal Singh in Ex:P12 and transacted the same but/also, somehow, caused to be despatched to the Deputy Commissioner, Kolar, a bogus letter as if over the signature of the Assistant - Comptroller Mr. Veeraraj Urs purporting to withdraw the objection in question. This was to facilitate his cashing of the forged A.C.Bill.

4. The bogus letter is Ex: P17. Mr. Veeraraj Urs was examined as PW 4. He is a highly honourable gentleman. He denied that such - letter was ever issued over his signature from the Comptroller's - Office. He denied that the signature in the document was his. He was made to write his signature in 2 places on a paper in court. A compareson of the signature in Ex: P17 with those in Ex:D2 (the signatures written in court) shows that the former signature must be false. Mr. Veeraraj Urs has only one "r" in the first syllable of his name. The signature in Exhibit P17 gives "double r". The upward elongation of "r" does not go so high as in Ex: P17. The last syllable "Urs" in Ex:P17 is entirely dissimilar to that in his - natural signature. There is dissimilarity even in the general flow of the writting despite the statement made by the witness that when he wrote the singatures in Exhibit D2 he was under some excitement The language of the first sentence shows that the document could not

not have emanated from the Comptroller's Office. The first sentence is:- " In compliance to the Senior Surgeon in - Mysore, Bangalore" PW 5 Sunderesan is the clerk working in the T.A.D. Section of the Comptroller's Office. Both he and Mr. Viraraj Urs stated that at the time when the document - purports to have been issued it was Mr. Bishto Punth Badami, the Deputy Comptroller, who was in charge of that section and that one officer could sign for another only in the - absence of the latter and that with the written permission of the Comptroller. ~~the latter and that with the written permission of the Comptroller.~~ The Clerk also stated that the signature in - Ex: P17 was not the genuine signature of Mr. Viraraj Urs. Lastly, the clerk brought the "To" Register of that section in the Comptroller's Office and showed that on the date - mentioned in Exhibit P17, Viz., the 8th June, the despatch numbers were from 1638 to 1646 and could never be 1543 as given in Ex: P17. He said that the objection was issued from the Comptroller's Office as per Exhibit P10 on 14/18-5-26 and the objection was not at all withdrawn in the month of June. There can be no shadow of a doubt, therefore, that Ex:P17 is a false and forged document fabricated by the - accused or at the counivance of the accused and was - - intended to facilitate the cashing of the other bogus -. bill Ex: P12. Other persons, such as his friend Rama Iyer who was examined as PW 16, might have been in league with him but that circumstance will not lessen the guilt of the accused.

Coming to Ex: P12 there is the respectability of the D.M.O A comparison of the signatures in Ex: P12 with the genuine signatures of Mr. Dendyal Singh will clearly show that the signatures in Ex: P12 betray the clumsy forgery. The - witness was made to write his signatures in court on the paper Ex: D1. His specimen signatures had been sent to the Treasury, as required by rules, in March 1926. They are in -

in Exs: P14 and P14 (a) His signatures are contained in the - letters Exs: P5, P18, P20, P20 (a), D3, D4, and D5. His capital "D" is very peculiar and never as in Ex: P12. The second "d" and "y" in Ex: P12 can never be said to be that of P.W.1. Lastly, the witness never misses to write both the "es" (double e) clearly. In the first signature in Ex: P12 the second "e" is not clear. In the 2nd signature (Ex: P12 (b) the 2nd "e" is altogether moitted. There is no doubt, therefore, that the accused forged the - - signatures of P.W.1 in Ex: P12, presented the same at the Taluk - Treasury as a genuine A.C.Bill of the Hospital, received ₹ 1639 and mis-appropriated the amount.

5. The accused did not make any statement before the Lower - Court. In this court he stated that he was a clerk in the Civil Hospital Robertsonpet, and he was going to the Taluk Treasury at Bowringpet to cash the bills of the Hospital, that in the evenings he was handing over the amounts to the D.M.O. and was making - entries in the cash book on the next day or the day after, that as per instructions of the D.M.O. he prepared a rough copy of the D.C. Bill for the month of May on the 19th of June and he prepared the A.C. Bill on the 21st, that the D.M.O. checked the draft D.C.Bill and signed the A.C.Bill and as the 21st was a holiday he asked the accused to cash the Bill on the 22nd, that on the 22nd Morning he informed the matron and went to the village Masikam with his - mother and returned at 10 A.M. which was the time for taking the train for Bowringpet, that he went to Bowringpet Treasury, cashed the bill, returned to Robertsonpet by jut, handed over the money to D.M.O. at his quarters and took his permission to attend the marriage of his friend's wife's sister in Bangalore on the 23rd, that he extended his leave by 8 days and learnt that the D.M.O. had reported against him to the Senior Surgeon and the Police in Bangalore had received information to arrest him and that after learning from the news-papers that he had been charged with - cheating to the extent of ₹ 1639, he went to Bombay.

6. There is some evidence about the previous and subsequent conduct of the accused. In addition to the non-despatch of the D.C. bills as stated above there was a report by the Water Works Superintendent regarding the non-payment of the water taxes. The accused was stating that he had taken temporary receipts from the water works department for the payment of the taxes. The Superintendent came to the Hospital (as ill-luck would have it) on 21-6-26. The accused made a pretence of searching for the temporary receipts but did not produce them. The Superintendent arranged that his meter Inspector should bring his account books to the Hospital at 3 P.M. that day and the accused was - - specially asked to be present. The D.M.O. the Superintendent and the Inspector came to the Hospital at 3 P.M. but the accused did not turn up. People went to his house and he was not found. From that day the accused became absent. Probably, he came at 7-5 A.M. on the 22nd to pick up some paper or information from the Hospital and left the Hospital before the D.M.O. could come. Just after returning from Bowringpet Treasury with Rs 1639/- by the jut, as stated by him, he discharges debts in full amounting to about Rs 500/- and all this between 2 and 3 P.M. that day - (22nd June) as deposed to by PW 11, PW 12, PW 13 and PW15 and proved by their accounts pays Rs 35/- to PW14 being the price of a ring which he had purchased some days previously goes to - - Bangalore with his bosom friends viz., PW16 and the Compounder in the Hospital, attends dramas and cinemas with them at his expense, takes the group photo Exhibit P28 with his friends and purchases jewels in Bangalore, He despatched 8 post cards to persons employed in the Hospital and to his friends and he sent a letter by post to the D.M.O. the purport of which is to throw a challenge to him to detect the accused if the D.M.O. could do it. A perusal of the letter and the cards (Ex P7 and P8 series) shows how reckless and abandoned he had become after the occurrence.

7. The evidence given by the Treasury People, viz., the - Sheristedar and Nagadi Gumasta (PWs 8 and 9) that the signature in Ex: P12 appeared to them to be the genuine signature of the D.M.O. is of no consequence. They have got to save their skins and - justify their appointments. The accused was coming to the - Treasury 2 or 3 times in a month for cashing the Hospital Bills and they believed that every thing was alright when he presented Ex:P12 for payment. They passed the bill and paid the amount They have got to say that they compared the signatures in Ex:P12 with the specimen signatures of the D.M.O. which were in the - Treasury. It is obvious that they did not compare.

8. It is ridiculous to say that the D.M.O. put his signature to Ex: P12 on the 21st of June. If he had known that the objection had been withdrawn, what is the meaning of his urging the Senior Surgeon almost every day from the 21st of June and lastly the - Comptroller himself for ~~the~~ withdrawing the objection and of his writing to the Senior Surgeon about the continued absence of the accused? If the A.C. bill had been signed by him and cashed, what is the meaning of his getting Govinda Raju Mudliar to prepare the D.C Bill on the 28th and of sending Mr. Bannur to bring - - information from the Treasury whether the objection had been with- drawn? Did he not know that unless he sent the D.C. Bills, the objection would not be witndrawn? Why should he have sent the duplicates of the D.C. bills and written letters to the Senior - Surgeon on the 23rd, 24th and the 26th of June respectively as per Exhibits D3 to D5? A perusal of these letters would show the anxiety of the D.M.O. in getting the objection of the Comptroller re-moved, so they he might prepare an A.C.Bill on the lines of Ex:P11 and cash the same at the Treasury The guilt of the - accused has been proved to the hilt

9. Among the offences mentioned by the learned Magistrate in the charge, the offence under Section 467 Indian Penal Code is not applicable to this case. The A.C.Bill in question (Ex:P12)

(Ex: P12) cannot be treated as a valuable security capable of being tansferred to any person for valuable consideration nor can it be considered as any authority authorizing any person to deliver money. The D.M.O. does not authorize the Treasury to make the payment. The A.C.Bill is recognized and honoured at the Treasury under the authority of Government. Again Section 471 Indian Penal Code is not applicable to this case. This section contemplates forgery committed by some other person and the accused using it with that knowledge. In the present case the accused has himself forged the document. The other 2 offences mentioned in the charge are applicable to this case, viz., Forgery for the purpose of cheating under Section 468 Indian Penal Code and cheating under Section 420 Indian Penal Code. The offence under Section 468 is complete as soon as the forgery takes place with that intent. It is not necessary that the accused himself should use the document. Presenting the document at the Treasury as if it were a genuine document and thereby inducing the Treasury to pay the amount is a distinct offence publishable under Section 420 Indian Penal Code.

The 1st and the 3rd assessors stated that the accused was guilty of both forgery and cheating and I agree with them. The 2nd assessor Mr.K.P.Ramiah stated that the accused was guilty of forgery for cheating. I agree with him with regard to the particular offence, viz., that under Section 468 Indian Penal Code, which is applicable to the present case but I say that the accused has also committed the offence of cheating.

The accused has daringly betrayed the trust reposed in him by the D.M.O. and the Government in his office as the clerk in an important institution in the State. The amount misappropriated by the accused is a very large amount. His previous and subsequent conduct has not been good. He has used his natural intelligence in the perverted manner detailed in this Judgment. I find no extenuating circumstance in his favour except that he is a young

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young man and the son of an Amildar.

I convict the accused of the offences of Forgery for the purpose of cheating and of cheating pubishable under sections 468 and 420 Indian Penal Code and sentence him to suffer - rigorous imprisonment for two years for each of the offences. The sentence will however, run concurrently. The accused is also sentenced to pay a fine of Rs. 1639 and in default to suffer rigorous imprisonment for 6 months more.

Pronounced in open Court.

Sd/-G.Sathyaji Rao,
Sessions Judge. 25-2-27.

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No.3628-29/308.

Copy forwarded with compliments, to the District Magistrate, Kolar, for information and communication to the Special 1st Class Magistrate, Kolar Gold Fields.

Sd/-G. Sathyaji Rao,

Sessions Judge.

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"COPY"

District Magistrate,
Kolar District.

A.R.3.
14/3/27.

15/3/27.

168 Gm 8134

Med 126-25-57

MYSORE MEDICAL DEPARTMENT.

No. G.C.401-1.
Enc.

Office of the Senior Surgeon in Mysore,
Bangalore, 1st April 1927.

From

Dr. B. Mahomed Usmon, L.M.S.,
Senior Surgeon with the Government
of His Highness the Maharaja of
Mysore, Bangalore.

To

The General Secretary to the Government of
His Highness the Maharaja of Mysore, Bangalore.

Sir,

With reference to your letter No.G.10061/Med. 126-25-55, dated 11th March 1927, I have the honour to state that I am unable to say at this distance of time whether the non-submission of the Detailed Contingent Bills of the Civil Hospital, Kolar Gold Fields, had been noticed by me at the time of my inspection in December 1925, especially as the Clerk (One Mr. P. Subbaraya Mudaliar), who had accompanied me at the time, is dead. He took ill and went on long leave from 1st April 1926 and died on the 11th October 1926, while on leave.

I have the honour to be,

Sir,

Your most obedient servant,

B Mahomed Usmon

Senior Surgeon.